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Auditor's report

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BIENNIAL REPORT

OF THE

AUDITOR

OF THE

STATE OF WEST VIRGINIA

FOR THE

YEARS 1885 AND 1886.

P. F. DUFFY, AUDITOR.

CHARLESTON:
JAS. B TANEY, PUBLLIC PRINTER.
1887.

AUDITOR'S REPORT.

STATE OF WEST VIRGINIA,
AUDITOR'S OFFICE, CHARLESTON,
December 30, 1886

To his Exellency, E. WILLIS WILSON,

Governor of West Virginia:

SIR:—As provided by law, I have the honor to submit herewith the following report of the transactions of this office for the two fiscal years preceding, beginning October 1, 1884, and ending September 30, 1886:

The receipts at the Treasury for the fiscal year ending September 30, 1885 were	$ 789,498 89
The balance on hand at the end of the preceding year was	222,698 74
Making a total of	$ 1,012,197 63
The disbursements during the same period were	$ 832,016 43
Leaving a balance at end of year 1885	$ 180,181 20

The following statement will show the receipts, disbursements and balances pertaining to each of the funds for the fiscal year ending September 30th, 1885:

NAME OF FUND.	Balance on hand Sept 30, 1884	Receipts during the year ending Sept 30, 1885	Totals including balance.	Disbursements during the year ending Sept. 30, 1885	Balances to the credit of each fund, September 30, 1886.
The State Fund	$ 24,259 74	$ 568,784 52	$ 593,044 26	$ 586,018 20	$ 7,026 06
The General School Fund	193,791 15	185,615 70	379,406 85	210,729 96	168,676 89
The School Fund	4,647 85	35,098 67	39,746 52	35,268 27	4,478 25
Totals	$ 222,693 74	$ 789 498 89	$1,012,197 63	$ 832,016 43	$ 180,181 20

The receipts during the year, ending September 30, 1886, were	$ 1,167,514 46
The balance on hand at the end of preceding year was	180,181 20
	$ 1,347,695 66
The disbursement during the same period were	979,693 86
Leaving a balance at the end of the year 1886	$ 368,001 80

The following statement will show the receipts, disbursements and balances pertaining to each of the funds for the fiscal year ending September 30, 1886:

NAME OF FUND.	Balance on hand Sept. 30, 1885.	Receipts During the Year Ending Sept 30, 1886.	Totals Including Balance	Disbursements during the Year Ending Sept. 30 1886.	Balances to Credit of Each Fund Sept 30, 1886
The State Fund	$ 7,0[illegible]6 06	$ 666,668 40	$ 676,694 46	$ 672,109 88	$ 4,584 58
The General School Fund	168,676 39	446,443 86	575,120 75	244,063 29	331,057 46
The School Fund	4,478 25	23,380 27	27,857 52	25,905 82	1,961 70
The Public Building Fund	.....	68,012 93	68,012 93	37,614 87	30,398 06
Total	$ 180,181 20	$1,167,514 46	$1,347,695 66	$ 979,993 86	$ 368,001 80

The estimate of receipts for the year 1885, for the State fund was $447,450.00, while the actual receipts were $568,784.52. In the amount of actual receipts however, were included $154,000.00 of loans to the State, which if deducted from the $568,784.52, will make the actual receipts at the Treasury from the several sources of revenue for the State fund $424,784.52. The estimate for the year 1886, for the State fund, was $459,560.00, while the actual receipts were $669,668.40. In the amount of actual receipts, however, were included $25,000.00 of loans to the State, which if deducted from the amount $669,668.40 will make the actual receipts at the Treasury from all sources of revenue for the State fund $644,668.40, or $185,218.40 more than the estimate made for said year. The $68,012.93 may be accounted for by the estimate being based upon a levy of twenty cents on each $100 valuation, while the assessment was made upon a levy of twenty-five cents. There was also $25,794.71 taxes due from Chesapeake and Ohio Railway Company for the years 1879 to 1884, both inclusive; also $6,800.00 for license tax on charters and certificates of incorporation, which together with the close collection and prompt payments of the sheriffs and State agents will account for the balance, $84,610.76.

The estimated probable receipts at the Treasury for the fiscal year ending September 30, 1887, are as follows:

For the State Fund	$ 485,850 00
To which add balance on hand	4,584 58
Making a total of	490,434 58
The estimated charges for that year are	484,876 00
Leaving a probable balance of	5,558 58
The estimated receipts for the General School Fund	$ 352,000 00
Add balance on hand	331,057 46
Making a total of	683,057 46
The estimated receipts for the School Fund are	$ 15,500 00
Add balance on hand	1,961 70
Making a total of	17,461 70

The estimated probable receipts at the Treasury for the fiscal year ending September 30, 1888, are:

For State Fund	$ 447,850 00
Add estimated balance on hand	5,558 58
Making a total of	453,408 58
The estimated charges for that year are	446,141 00
Leaving a probable balance of	7,267 58

LOANS TO THE STATE.

During the two years 1885 and 1886, it was necessary for the State to borrow $179,000.00—$59,000.00 of which was borrowed from the Board of the School Fund. Of these amounts the sum of $120,000.00 with interest, amounting in the aggregate to $125,040.86 has been paid, leaving $59,000.00 with interest still due and unpaid.

In this connection I desire to say that the Legislature at its last session appropriated for the years 1885 and 1886, $120,000.00 more than the estimated receipts, and the fact that $130,000.00 of the revenues of 1885 were used in paying former obligations, fully accounts for the large amount borrowed.

In estimating the amount of disbursements for the years 1887 and 1888, I have included only such items as are known to be actually necessary; yet it appears that the balance remaining in the Treasury to the credit of the State Fund at the close of the fiscal year 1888 amounts to $7,267.58. It is therefore evident that any extraordinary appropriations out of this fund will have to be met in the future as in the past, and this should be avoided if possible.

ASSESSMENT OF TAXES.

By reference to table "Q" of this report, it will be seen that the decrease in the value of personal property since 1885, amounts to $3,949,280.30, and the decrease in real estate amounts to $3,235,820.99, which makes a total decrease in both classes of property, amounting to $7,185,101.29. The State tax for all purposes at the present rate on this sum would amount to $25,147.85. It must be evident to every one who has any knowledge of the prosperity of the State and the increase in our population that there has been an increase of wealth, and that if every species of property subject to taxation were included in the lists and assessed at a fair cash value, there would be a large increase instead of a decrease.

INCORPORATED COMPANIES.

In my opinion justice to all citizens requires that the property of incorporated companies should be assessed as the property of individuals. If the present method of assessing such property were applied to the assessment of individuals, it would authorize every person to deduct the amount of his debts from the amount of his property.

CRIMINAL CHARGES.

Upon examination, I find that there has been from the formation of the State a gradual increase in the amount necessary to meet the expenses of criminal trials, and this increase would seem to be out of proportion to the increase in population and wealth. The last legislature appropriated the sum of $70,000 for this purpose, for the fiscal year ending September 30, 1885, and $65,000 for the fiscal year ending September 30, 1886; yet these amounts were grossly inadequate to meet the demands made upon these appropriations. The amount required now has assumed alarming proportions.

In my estimate of the probable charges on the Treasury for this purpose, I estimate for the fiscal year ending September 30, 1887, $100.000, and for the year ending September 30, 1888, $100.000.

I am aware that this amount will appear large, and to some unreasonable, but from the amount of claims remaining unpaid from previous years and the amount which will be allowed during the present year, I have no hesitancy in saying that this estimate may fall short, at least for the year 1887.

I desire to call attention to these facts, and while a remedy for this great drain upon the Treasury might be hard to provide, yet the subject demands careful consideration, and if the charges could be reduced without impairing the efficiency of the prosecutions, it should by all means be done.

In connection with this matter I desire to say the appropriations limit the amount to be paid out of the Treasury during the year, but do not relieve the State from obligations to pay for all services rendered according to law. While this is true, it is also true that to increase the appropriations does not in all cases mean an increase in expenses.

In providing for criminal charges, support of lunatics in jail, compensation for special judges and all other cases in which the amount required depends upon the services rendered and cannot be ascertained definitely, the appropriations should be large enough to prevent a deficiency, as that invariably occasions loss and inconvenience to all who hold claims for services performed, for the payment of which no adequate provision has been made, although there may be ample funds in the Treasury. The result to the holders of such claims is the same as though the Treasury were empty, as no payment can be made after the appropriation is exhausted, and the holders are often compelled by their necessities to dispose of them for what they can get. It is not creditable for the claims against the State to be hawked about on the streets and sold at ten, fifteen or twenty per cent. discount.

THE FORFEITURE OF CHARTERS.

Sec. 8 of ch. 20, Acts of 1885, imposing a license tax on charters granted under the laws of this State, provides that any corporation failing to pay said tax shall forfeit its charter, and the Auditor is required to make publication of the names of the corporations whose charters may from time to time be so forfeited; antecedent to this the said section and chapter provides that the Auditor shall

notify every corporation liable to a tax thereunder, of the amount of said tax and the time of payment. When it is remembered, that from the formation of the State, more than fifteen hundred charters have been granted under our laws; that quite a number of corporations held their charters under special acts of the Legislature; that many of these corporations had changed their principal offices, or had appointed attorneys to accept service without notice to the State authorities, or had failed to make such appointment, and that other difficulties arose from change of name or consolidation, it will be seen that the service of notice contemplated by the statute involved considerable labor and care. Full and complete lists were prepared in the office of the Secretary of State showing as appeared from the public records all the facts concerning existing corporations which were necessary to enable me to ascertain the amount of tax properly chargeable, and to reach with proper notice the various corporations, or their respective representatives.

From these data, notices prepared in accordance with the statute were sent through the mails.

Where no response was received, a second and in many cases a third notice was mailed. Notwithstanding the precautions taken, it is certain that several corporations were not notified as required by law. Believing that the primary purpose of the law was the raising of revenue, and not the forfeiture of charters, and that the law did not contemplate a forfeiture without notice, in cases where satisfactory proof was furnished that the intended notice had not reached the companies, I have accepted the license tax from such companies and directed the Secretary of State to strike their names from the list of corporations forfeiting their charters, as having been erroneously published; and he has complied with such direction.

FORFEITED LANDS,

The law in regard to the sales of forfeited lands should be so amended as to require regular reports to be made to this office, showing what disposition has been made of each tract or lot and all material facts connected therewith, which are necessary to enable a full and complete record thereof to be made at this office, so that the commissioner of school lands may be charged with the amount due. I would suggest that such legislation may be recommended as will require such lands to be sold for cash, as much trouble and inconvenience results from sales on credit.

TO WHOM CREDIT IS DUE.

It is a source of pleasure to me to be able to announce to you that there is not one dollar due the State on the revenues of 1885, and I feel that the State has just reason to be proud of the faithful and efficient manner in which the sheriffs have discharged their duties in this respect, and to them may be attributed the present easy and healthy condition of our State finances, especially when we consider that nearly all the sheriffs hold claims against the State with which they expected to make their final payments, but on account of the insufficiency of the appropriations from which their claims

were payable they could not be received as a credit on their indebtedness to the State. They were therefore placed under the necessity of paying what they owed the State in money and awaiting legislative action in regard to their claims.

It is embarrassing to this office and unjust to sheriffs who hold claims against the State, to be required to pay what they owe the State in money or have their names placed upon the public reports as delinquent and in arrears. I would suggest as the easiest and most certain solution of this matter a sufficient appropriation.

CLAIMS FILED.

Upon examination of the Auditor's Report for the years 1883-4, made by my predecessor, Hon. Jos. S. Miller, it will be seen by reference to Table R. of said report that many sheriffs had large amounts of claims filed to their credit. Upon assuming charge of this office on the 4th of March, 1885, I found claims of this class amounting in the aggregate to $136,488.97. Of this amount since such time there has been paid $9,829.54, leaving $126,659.43 still due and unpaid. In paying these claims, it is necessary to transfer money from one fund to the other, and as there may be doubts whether the Auditor has (in the absence of legislative authority) any right to make such transfer, I suggest that such legislation may be recommended as will authorize such transfer to be made from time to time as the funds may be found in a condition to do so.

The larger part of this amount is due the General School Fund, and should be paid without delay.

AUDITOR'S CONTINGENT FUND.

The appropriations for the contingent expenses of the Auditor's office for the years 1885 and 1886, were insufficient, as the charges have been largely increased by the purchase of new desks and chairs for the office and the pay of a messenger, whose services have heretofore been paid for out of the civil contingent fund. It will be necessary to appropriate the amount asked for in the estimate of charges upon the Treasury contained in this report.

CONCLUSION.

In conclusion, I desire to acknowledge the courtesy which has always been extended to me by your Excellency and the other executive officers of the State, and to testify to the ability with which the several clerks in this department have discharged their duties, which are by no means light.

I have the honor to be,

Very respectfully,

Your obedient servant,

PATRICK F. DUFFY,

Auditor.

TABLE A.

Fiscal Year Ending September 30, 1885.—Quarterly Balance Sheet of the Treasury.

1884.				1884.			
October	31	To amount disbursed during October, 1884	$ 77,072 59	October	1	By balance from last fiscal year	$ 222,698 74
November	30	To amount disbursed during November, 1884	38,608 37	October	31	By amount received during October, 1884	47,535 73
December	31	To amount disbursed during December, 1884	151 276 10	November	30	By amount received during November, 1884	36,276 94
		Balance at end of first quarter	153,343 24	December	31	By amount received during December, 1884	113,788 89
			420,300 30				420,300 30
1885.				1885.			
January	31	To amount disbursed during January, 1885	151,486 06	January	1	By balance from preceding quarter	153,343 24
February	28	To amount disbursed during February, 1885	42,542 30	January	31	By amount received during January, 1885	241,964 99
March	31	To amount disbursed during March, 1885	90,387 09	February	28	By amount received during February, 1885	22,280 44
		Balance at end of second quarter	187,115 37	March	31	By amount received during March, 1885	53,942 15
			471 530 82				471,530 82
April	30	To amount disbursed during April, 1885	78,834 39	April	1	By balance from preceding quarter	187,115 37
May	31	To amount disbursed during May, 1885	49,149 95	April	30	By amount received during April, 1885	87,189 73
June	30	To amount disbursed during June, 1885	44,966 11	May	31	By amount received during May, 1885	28,911 37
		Balance at end of third quarter	165,099 38	June	30	By amount received during June, 1885	34,833 36
			338,049 83				338,049 83
July	31	To amount disbursed during July, 1885	34,426 63	July	1	By balance from preceding quarter	165,099 38
August	31	To amount disbursed during August, 1885	23 995 82	July	31	By amount received during July, 1885	47,777 66
September	30	To amount disbursed during September, 1885	52,271 02	August	31	By amount received during August 1885	37,897 40
		Balance at end of fourth quarter	180,181 20	September	30	By amount received during September, 1885	37,100 23
			287,874 67				287,874 67
						By balance	180,181 20

TABLE B.

Fiscal Year Ending September 30, 1885.—The Treasury in Account with the State Fund.

1884				1884			
October	31	To amount disbursed during October, 1884	$ 41,447 57	October	1	By balance from last fiscal year	$ 24,259 74
November	30	To amount disbursed during November, 1884	25,421 67	October	31	By amonnt received during October, 1884	21,113 27
December	31	To amount disbursed during December, 1884	73,029 54	November	30	By amount received during November, 1884	28,805 61
		Balance at end of first quarter	13,588 70	December	31	By amount received during December, 1884	79,308 86
			153,487 48				153,487 48
1885				1885			
January	31	To amount disbursed during January, 1885	120,793 38	January	1	By balance from preceding quarter	13,588 70
February	28	To amount disbursed during February, 1885	37,545 65	January	31	By amount received during January, 1885	188,316 25
March	31	To amount disbursed during March, 1885	86,165 98	February	28	By amount received during February, 1885	12,951 98
		Balance at end of second quarter	4,964 43	March	31	By amount received during March, 1885	34,612 51
			249,469 44				249,469 44
April	30	To amount disbursed during April, 1885	39,717 08	April	1	By balance from preceding quarter	4,964 43
May	31	To amount disbursed during May, 1885	45,090 69	April	30	By amount received during April, 1885	67,145 09
June	30	To amount disbursed during June, 1885	41,278 22	May	31	By amount received during May, 1885	23,864 05
		Balance at end of third quarter	363 74	June	30	By amount received during June, 1885	30,476 16
			126,449 73				126,449 73
July	31	To amount disbursed during July, 1885	29,852 20	July	1	By balance from preceding quarter	363 74
August	31	To amount disbursed during August, 1885	21,702 80	July	31	By amount received during July, 1885	35,052 53
September	30	To amount disbursed during September, 1885	23,973 42	August	31	By amount received during August, 1885	21,097 74
		Balance at end of fourth quarter	7,026 06	September	30	By amount received during September, 1885	26,040 47
			82,554 48				82,554 48
						By balance	7,026 06

TABLE C.

Fiscal Year Ending September 30, 1885.—The Treasury in Account with the General School Fund.

1884.				1884.			
October	31	To amount disbursed during October, 1884	$ 35,615 67	October	1	By balance from last fiscal year	$ 193,791 15
November	30	To amount disbursed during November, 1884	12,513 22	October	31	By amount received during October, 1884	25,753 17
December	31	To amount disbursed during December, 1884	77,979 28	November	30	By amount received during November, 1884	5,440 44
		Balance at end of first quarter	131,397 16	December	31	By amount received during December, 1884	32,520 57
			257,505 33				257,505 33
1885.				1885.			
January	31	To amount disbursed during January, 1885	30,692 68	January	1	By balance from preceding quarter	131,397 16
February	28	To amount disbursed during February, 1885	4,996 65	January	31	By amount received during January, 1885	31,043 05
March	31	To amount disbursed during March, 1885	3,927 31	February	28	By amount received during February, 1885	5,597 15
		Balance at end of second quarter	147,517 44	March	31	By amount received during March, 1885	19,096 72
			187,134 08				187,134 08
April	30	To amount disbursed during April, 1885	5,092 95	April	1	By balance from preceding quarter	147,517 44
May	31	To amount disbursed during May, 1885	4,059 26	April	30	By amount received during April, 1885	19,803 61
June	30	To amount disbursed during June, 1885	3,687 89	May	31	By amount received during May, 1885	4,710 81
		Balance at end of third quarter	163,293 76	June	30	By amount received during June, 1885	4,102 00
			176,133 86				176,133 86
July	31	To amount disbursed during July, 1885	1,574 43	July	1	By balance from preceding quarter	163,293 76
August	31	To amount disbursed during August, 1885	2,293 02	July	31	By amount received during July, 1885	12,515 13
September	30	To amount disbursed during September, 1885	28,297 60	August	31	By amount received during August, 1885	16,355 35
		Balance at end of fourth quarter	168,676 89	September	30	By amount received during September, 1885	8,677 70
			200,841 94				200,841 94
						By balance	168,676 89

TABLE D.

Fiscal Year Ending September 30, 1885.—The Treasury in Account with the School Fund.

1884.				1884			
October	31	To amount disbursed during October 1884	$ 9 35	October	1	By balance from last fiscal year	$ 4,657 85
November	30	To amount disbursed during November 1884	673 48	October	31	By amount received during October 1884	669 29
December	31	To amount disbursed during December 1884	267 28	November	30	By amount received during November 1884	2,030 89
		Balance at end of first quarter	8,357 38	December	31	By amount received during December 1884	1,959 46
			9,307 49				9,307 49
1885.				1885.			
January	31	To amount disbursed during January 1885		January	1	By balance from preceding quarter	8 357 38
February	28	To amount disbursed during February 1885		January	31	By amount received during January 1885	22,605 69
March	31	To amount disbursed during March 1885	293 80	February	28	By amount received during February 1885	3,731 31
		Balance at end of second quarter	34,633 50	March	31	By amount received during March 1885	232 92
			34,927 30				34.927 30
April	30	To amount disbursed during April 1885	34,024 36	April	1	By balance from preceding quarter	34,633 50
May	31	To amount disbursed during May 1885		April	30	By amount received during April 1885	241 03
June	30	To amount disbursed during June 1885		May	31	By amount received during May 1885	336 51
		Balance at end of third quarter	1,441 88	June	30	By amount received during June 1885	255 20
			35,466 24				35,466 24
July	31	To amount disbursed during July 1885		July	1	By balance from preceding quarter	1,441 88
August	31	To amount disbursed during August 1885		July	31	By amount received during July 1885	210 00
September	30	To amount disbursed during September 1885		August	31	By amount received during August 1885	444 31
		Balance at end of fourth quarter	4,478 25	September	30	By amount received during September 1885	2,382 06
			4,478 25				4 478 25
						By balance	4.478 25

TABLE E.

Fiscal Year Ending September 30, 1886.—Quarterly Balance Sheet of the Treasury.

1885.				1885.			
October	31	To amount disbursed during October, 1885	$ 60,942 62	October	1	By balance from last fiscal year	$ 180,181 20
November	30	To amount disbursed during November, 1885	62,215 45	October	31	By amount received during October, 1885	59,120 68
December	31	To amount disbursed during December, 1885	103,302 05	November	30	By amount received during November, 1885	68,565 76
		Balance at the end of first quarter	204,329 62	December	31	By amount recived during December, 1885	122,922 10
			430,789 74				430,789 74
1886.				1886			
January	31	To amount disbursed during January, 1886	174,066 76	January	1	By balance from preceding quarter	204,329 62
February	28	To amount disbursed during February, 1886	81,454 60	January	31	By amount received during January, 1886	384,391 88
March	31	To amount disbursed during March, 1886	128,531 55	February	28	By amount received during February, 1886	77,078 76
		Balance at the end of second quarter	376,050 03	March	31	By amount received during March, 1886	94,302 68
			760,102 94				760,102 94
April	30	To amount disbursed during April, 1886	74,716 08	April	1	By balance from preceding quarter	376 050 03
May	31	To amount disbursed during May, 1886	52,363 71	April	31	By amount received during April, 1886	71 239 03
June	30	To amount disbursed during June, 1886	60,789 10	May	31	By amount received during May, 1886	86,984 19
		Balance at the end of third quarter	389,940 41	June	30	By amount received during June, 1886	43,536 05
			577,809 30				577,809 30
July	31	To amount disbursed during July, 1886	23,016 13	July	1	By balance from preceding year	389,940 41
August	31	To amount disbursed during August, 1886	28,083 41	July	31	By amount received during July, 1886	38,831 34
September	30	To amount disbursed during September, 1886	130,212 40	August	31	By amount received during August, 1886	48,995 45
		Balance at the end of fourth quarter	368,001 80	September	30	By amount received during September, 1886	71,546 54
			549,313 74				549,313 74
				October	1	By balance	368,001 80

TABLE F.

Fiscal year ending September 30, 1886.—The Treasury in account with the State Fund.

1885.				1885.			
October	31	To amount disbursed during October, 1885.	$ 46,678 25	October	1	By balance from last fiscal year.	$ 7,026 06
November	30	To amount disbursed during November, 1885	49,459 87	October	31	By amount received during October, 1885	43,712 02
December	31	To amount disbursed during December, 1885	53,363 57	November	30	By amount received during November, 1885	51,443 05
		Balance at the end of first quarter	44,046 56	December	31	By amount received during December, 1885	91,367 12
			193,548 25				193,548 25
1886.				1886.			
January	31	To amount disbursed during January, 1886	120,229 10	January	1	By balance from preceding quarter	44,046 56
February	28	To amount disbursed during February, 1886	69,815 91	January	31	By amount received during January, 1886	260,413 45
March	31	To amount disbursed during March, 1886	121,196 63	February	28	By amount received during February, 1886	24,943 99
		Balance at the end of second quarter	49,330 65	March	31	By amount received during March, 1886	31,168 29
			360,572 29				360,572 29
April	30	To amount disbursed during April, 1886	67,058 75	April	1	By balance from preceding quarter	49,330 65
May	31	To amount disbursed during May, 1886	45,108 29	April	31	By amount received during April, 1886	29,114 18
June	30	To amount disbursed during June, 1886	37,099 . 7	May	31	By amount received during May, 1886	44,908 09
		Balance at the end of third quarter	102 72	June	30	By amount received during June, 1886	26,016 41
			149,369 33				149,369 33
July	31	To amount disbursed during July, 1886	12,274 12	July	1	By balance from preceding quarter	102 72
August	31	To amount disbursed during August, 1886	20,150 42	July	31	By amount received during July, 1886	16,599 49
September	30	To amount disbursed during September, 1886	29,675 40	August	31	By amount received during August, 1886	19,460 51
		Balance at the end of fourth quarter.	4,584 58	September	30	By amount received during September, 1886	30,521 80
			66,684 52				66,684 52
				October	1	By balance	4,584 58

TABLE G.

Fiscal Year Ending September 30, 1886.—The Treasury in Account With the General School Fund.

1885.				1885.			
October	31	To amount disbursed during October, 1885	$ 14,264 37	October	1	By balance from last fiscal year	$ 168,676 89
November	30	To amount disbursed during November, 1885	12,710 58	October	31	By amount received during October, 1885	13,793 60
December	31	To amount disbursed during December, 1885	49,719 19	November	30	By amount received during November, 1885	13,089 52
		Balance at the end of first quarter	142,147 10	December	31	By amount received during December, 1885	23,281 23
			218,841 24				218,841 24
1886				1886.			
January	31	To amount disbursed during January, 1886	47,694 81	January	1	By balance from preceding quarter	142,147 10
February	28	To amount disbursed during February, 1886	4,634 48	January	31	By amount received during January, 1886	93,862 19
March	31	To amount disbursed during March, 1886	5,212 89	February	28	By amount received during February, 1886	41,543 48
		Balance at the end of second quarter	277,342 54	March	31	By amount received during March, 1886	57,331 95
			334,884 72				334,884 72
April	30	To amount disbursed during April, 1886	4,093 02	April	1	By balance from preceding quarter	277,342 54
May	31	To amount disbursed during May, 1886	4,196 70	April	31	By amount received during April, 1886	39,307 75
June	30	To amount disbursed during June, 1886	508 92	May	31	By amount received during May, 1886	35,445 07
		Balance at the end of third quarter	359,794 06	June	30	By amount received during June, 1886	16,497 34
			368,592 70				368,592 70
July	31	To amount disbursed during July, 1886	868 51	July	1	By balance from preceding quarter	359,794 06
August	31	To amount disbursed during August, 1886	2,856 21	July	31	By amount received during July, 1886	20,771 76
September	30	To amount disbursed during September, 1886	97,303 61	August	31	By amount received during August, 1886	24,059 51
		Balance at the end of fourth quarter	331,057 46	September	30	By amount received during September, 1886	27,460 46
			432,085 79				432,085 79
				October	1	By balance	331,057 46

TABLE H.

Fiscal Year Ending September 30, 1886.—The Treasury in Account with the School Fund.

1885.				1885.			
October	31	To amount disbursed during October, 1885		October	1	By balance from last fiscal year	$ 4,478 25
November	30	To amount disbursed during November, 1885	$ 45 00	October	31	By amount received during October, 1885	1,615 06
December	31	To amount disbursed during December, 1885	16 08	November	30	By amount received during November, 1885	3,120 09
		Balance at the end of first quarter	12,255 52	December	31	By amount received during December, 1885	3,103 20
			12,316 60				12,316 60
1886.				1886.			
January	31	To amount disbursed during January, 1886	163 43	January	1	By balance from preceding quarter	12,255 52
February	28	To amount disbursed during February, 1886	29 00	January	31	By amount received during January, 1886	2,025 13
March	31	To amount disbursed during March, 1886	56 86	February	28	By amount received during February, 1886	5,633 44
		Balance at the end of second quarter	21,220 11	March	31	By amount received during March, 1886	1,555 13
			21,469 40				21,469 40
April	30	To amount disbursed during April, 1886	61 95	April	1	By balance from preceding quarter	21,220 11
May	31	To amount disbursed during May, 1886	58 72	April	31	By amount received during April, 1886	424 74
June	30	To amount disbursed during June, 1886	20,180 61	May	31	By amount received during May, 1886	3,025 49
		Balance at the end of third quarter	4,955 81	June	30	By amount received during June, 1886	586 75
			25,257 09				25,257 09
July	31	To amount disbursed during July, 1886	5,000 00	July	1	By balance from preceding quarter	4,955 81
August	31	To amount disbursed during August, 1886	76 78	July	31	By amount received during July, 1886	213 79
September	30	To amount disbursed during September, 1886	217 39	August	31	By amount received during August, 1886	815 74
		Balance at the end of fourth quarter	1,961 70	September	30	By amount received during September, 1886	1,270 53
			7,255 87				7,255 87
				October	1	By balance	1,961 70

TABLE I.

Fiscal Year Ending September 30, 1886.—The Treasury in Account with the Public Building Fund.

1885.				1885.			
October	31	To amount disbursed during October, 1885		October	1	By balance from last fiscal year	
November	30	To amount disbursed during November, 1885		October	31	By amount received during October, 1885	
December	31	To amount disbursed during December, 1885	$ 203 21	November	30	By amount received during November, 1885	$ 913 10
		Balance at the end of first quarter	5,880 44	December	30	By amount received during December, 1885	5,170 55
			6,083 65				6,083 65
1886.				1886.			
January	31	To amount disbursed during January, 1886	5,979 42	January	1	By balance from preceding quarter	5,880 44
February	28	To amount disbursed during February, 1886	6,975 21	January	31	By amount received during January, 1886	28,091 11
March	31	To amount disbursed during March, 1886	2,065 17	February	28	By amount received during February, 1886	4,957 85
		Balance at the end of second quarter	28,156 73	March	31	By amount received during March, 1886	4,247 13
			43,176 53				43,176 53
April	30	To amount disbursed during April, 1886	3,502 36	April	1	By balance from preceding quarter	28,156 73
May	31	To amount disbursed during May, 1886	3,000 00	April	31	By amount received during April, 1886	2,392 36
June	30	To amount disbursed during June, 1886	3,000 00	May	31	By amount received during May, 1886	3,605 54
		Balance at the end of third quarter	25,087 82	June	30	By amount received during June, 1886	435 55
			34,590 18				34,590 18
July	31	To amount disbursed during July, 1886	4,873 50	July	1	By balance from preceding quarter	25,087 82
August	31	To amount disbursed during August, 1886	5,000 00	July	31	By amount received during July, 1886	1,246 30
September	30	To amount disbursed during September, 1886	3,016 00	August	31	By amount received during August, 1886	4,659 69
		Balance at end of fourth quarter	30,398 06	September	30	By amount received during September, 1886	12,293 75
			42,287 56				43,287 56
				October	1	By balance	30,398 06

TABLE J.

Abstract of Receipts at the Treasury from all sources during the fiscal year ending September 30, 1885.

STATE FUND.	Amount.
State tax 1883	$ 37,269 01
State tax 1880	1,277 33
State tax 1884	218,041 72
State tax 1869	2,258 15
State tax 1882	882 19
State tax 1876	2,448 67
License tax 1883	3,409 25
License tax 1880	189 47
License tax 1884	33,649 13
License tax 1869	90 21
License tax 1870	23 82
License tax 1885	640 74
Interest on deposits	1,920 09
Delinquent county tax from lands redeemed at Auditor's office	8,858 48
Delinquent district tax from lands redeemed at Auditor's office	8,437 50
Sale of books	2,744 20
Railroad tax, State	15,898 30
Railroad tax, county and district	76,618 65
Railroad tax, municipal corporations	6,909 77
Return of unexpended balance to Treasury by Jos. Bell, tax commissioner	65 13
Tax on seals	204 07
Sale of lot in Buffalo, Putnam county	485 00
Loan to the State	110,000 00
Supplying paper and stationery, State Superintendent Schools	1,153 58
State Board of Health	60 00
Loan to the State from the School Fund	34,000 00
License tax on charter and certificate of incorporation	290 00
Dividend on stock of Fairmont and Palatine Bridge Company	960 00
Total receipts into State Fund	568,784 52
GENERAL SCHOOL FUND.	
General school tax 1883	$ 62,401 42
General school tax 1882	4,187 53
General school tax 1880	8,107 99
General school tax 1884	57,489 95
General school tax 1869	3,821 62
General school tax 1868	647 76
General school tax 1870	1,125 00
General school tax 1879	4,828 07
General school tax 1876	2,146 76
General school tax 1878	8,146 74
Fines 1883	2,257 01
Fines 1884	1,428 22
Fines 1880	12 66
Fines 1870	18 52
Fines 1879	175 45
Fines 1876	116 00
Railroad tax	7,949 16
Interest on deposits	1,895 46
Interests on bonds held by Board of the School Fund	10,161 38
Dividend on stocks held by Board of the School Fund	8,000 00
Interest on loan to the State	700 00
Total receipts into General School Fund	$185,615 70
THE SCHOOL FUND.	
Redemption of forfeited lands	$ 2,081 22
Delinquent lands redeemed at Auditor's office	3,907 53
Sale of delinquent lands	544 33
Dividend on stocks held by Board of School Fund	846 00
Sale of forfeited lands	1,342 60
Payment of loan to the State	20,000 00
Tax on gross amount of premiums	6,268 60
Sale of waste and unappropriated lands	108 39
Total receipts into the School Fund	$ 35,098 67
RECAPITULATION.	
State Fund	$568,784 52
General School Fund	185,615 70
The School Fund	35,098 67
Total receipts	$789,498 89

TABLE K.

Disbursements for the Fiscal Year Ending September 30, 1885.

STATE FUND	Amount.
Salary of the Governor	$ 2,925 00
Salary of the Secretary of State	1,000 00
Salary of the Auditor	2,000 00
Salary of the Treasurer	1,400 00
Salary of the Attorney General	1,299 98
Salary of the Adjutant General and Librarian	1,200 00
Salary of Private Secretary to the Governor	999 99
Salary of Clerk in office of Secretary of State	1,200 00
Salary of Clerks in Auditor's office	5,789 03
Salary of Clerk in Treasurer's office	1,200 00
Salary of Clerk in Attorney General's office	1,000 00
Salary of Clerk to Supreme Court of Appeals	1,250 00
Salary of Janitor	1,000 00
Salary of Superintendant of Penitentiary	1,500 00
Salary of Commissary of Penitentiary	450 00
Salary of Clerk of Penitentiary	1,099 99
Salary of Judges Supreme Court	8,300 00
Salary of Judges Circuit Court	25,650 00
Contingent expenses of Auditor's office	2,221 65
Mileage of Judges	2,637 35
Contingent expense Secretary States office	1,457 77
Criminal Charges	31,028 75
Current expenses Hospital for the Insane	93,935 96
Printing and Binding Supreme Court Reports	3,352 48
Public Printing	16,814 26
State Board of Health	1,030 06
Contingent expenses of Courts	1,700 20
Lunatics in Jail	8,511 18
Pay of Teachers at University	11,500 00
Supplying stationary and printing paper	14,158 02
Salary of physician at penitentiary	499 99
Civil Contingent Fund	8,289 53
Purchase of ballances, weights and measures	25 39
Further construction Capitol building at Charleston	57,306 86
Over paid taxes	136 97
Salary of Inspector of mines	1,200 00
Taveling expenses Inspector of Mines	476 40
Current expenses Institution Deaf, Dumb and Blind	20,000 00
Salary of Vaccine Agent	125 00
Expenses of Civil suits and pay of State agents	1,159 50
Erroneous assessments	83 30
Contingent expenses of Attorney General's office	406 87
Refunding railroad taxes to Counties and Districts	27,679 83
Contingent expenses of Treasurers office	394 98
Pay of Presidental Electors	272 40
Purchase of Books for State Library	146 05
Expenses of tax Commission	791 55
Payment of loan to the State	132,417 84
Contingent expenses Adjutant Generals office	165 48
Refunding County and District tax from lands redeemed at Auditors office	11,206 38
For Carpenter's Department, Hospital for Insane	50 00
Refunding railroad taxes to Municipal Corporations	6,823 79
Salary of keeper of the Rolls	225 00
Contingent expenses State Library	178 51
Expense of Fish Commissioners	500 00
Expenses Regents Normal Schools	259 90
Mileage of members of Senate	1,045 00
Per diem members of Senate	4,770 00
Per diem officers and attaches of Senate	2,575 00
Mileage of members of House Delegates	2,998 50
Per diem of members House of Delegates	11,698 00
Per diem of officers and attaches House of Delegates	3,435 50
Contingent expenses House of Delegates	1,000 00
Contingent expenses of Senate	592 62
For swearing in members of House of Delegates	17 50
Salary of special judges	1,180 00
Per diem of Janitor during session of Legislature	135 00
Purchase and distribution Vaccine Virus	10 00
Civil Contingent Fund	2,553 58
For deficiency in last year University	141 42
Pay Janitor for extra labor hired during session of Legislature	153 00
Compensation of Janitor during session of Legislature	135 00
Relief of James Monroe	50 00

TABLE K—*Continued.*

STATE FUND.—*Continued.*

For removing archives and furniture at Capital, to Charleston	$ 1,000 00
For work done and material furnished new Capitol building at Charleston	7,867 25
Insurance on Public buildings	2,737 50
Deficiency for support normal school and branches	2,045 00
To pay C. A. McCown executor John C. McCown	73 70
Repairs to Marshall College	500 00
Expenses incurred in preparing stone for the Washington Monument	375 00
For gas machine for Institute Deaf, Dumb and Blind	500 00
Transportation of Indigent Pupils Deaf, Dumb and Blind	700 00
Current and contingent expenses of University	4,000 00
Support normal school and branches	8,408 24
Support normal school and branches (Storer College)	378 00
For duplex steam pump for Hospital Insane	800 00
Repairs to Capitol Building at Wheeling	1,000 00
Transportation of patients to the Hospital for the Insane	2,500 00
Expenses Board of Regents University	345 20
For Gas works at Penitentiary	1,200 00
For vault for Penitentiary	500 00
Purchase of books for law library at Charlestown	16 00
Salary of Chaplain at Penitentiary	150 00
Total State	586,018 20

GENERAL SCHOOL.

Disbursement of General School Fund to Counties	187,370 05
Salary of County Superintendents free schools	23,181 66
Salary of State Superintendent free schools	1,500 00
Salary of Clerk to State Superintendent Schools	1,000 00
Contingent expenses School office	2,281 41
Printing	4,520 49
Traveling expenses State Superintendent Schools	500 00
Erroneous assessment	33 31
Overpaid taxes	410 26
Extra Clerk hire in School office	78 75
Pay of Institute Instructors	450 00
Pay of extra clerk in office of State Superintendent	395 00
Total General School	$ 210,729 96

THE SCHOOL FUND.

Publishing lists of delinquent lands	33 71
Refunding excess purchase money on sales of forfeited lands	673 48
Expense of Board of School fund	267 28
Money refunded by Board of School fund	293 80
Loan to the State	34,000 00
Total the School	$ 35,268 27

RECAPITULATION.

Total disbursements out of State fund during fiscal year	586,018 20
Total disbursements out of General School fund during fiscal year	210,729 96
Total disbursements out of the School fund during fiscal year	35,268 27
Aggregate disbursements from the Treasury for the year	$ 832,016 43

TABLE L.

Abstract of Receipts at the Treasury from all Sources During the Fiscal Year Ending September 30, 1886.

STATE FUND	Amount.
State tax 1885	$ 285,958 87
State Tax 1884	46,950 70
State tax 1876	205 00
State tax ——	3,000 00
State tax 1882	1,266 20
State tax 1883	1,317 20
State tax 1880-81	476 15
State tax 1869-70	518 69
State tax 1886	3,165 72
License tax 1884	8,977 56
License tax 1885	64,417 86
License tax 1883	211 07
License tax 1882	10 63
License tax 1886	1,209 75
License tax 1881	215 48
License tax 1870	748 62
Chesapeake and Ohio railway company for 1879 to 1884	25,794 71
Redemption of land (redeemed at Auditor's office) county	4,401 26
Redemption of lands (redeemed at Auditor's office) district	7,032 31
Loan to the State and interest	10,000 00
Interest on deposits	2,868 45
Railroad tax (state) 1885	25,035 34
Railroad tax (county and district) 1885	129,901 62
License tax on certificates of incorporation	6,800 00
Overpayment of check	12 50
Railroad tax (municipal corporations)	8,830 02
State board of health	10 00
Sale of books	1,569 47
Tax on seals	302 87
License tax for certificate of authority for corporations	200 00
Supplying stationery and printing paper for state superintendent school office	1,640 40
Loan to the state from the school fund	25,000 00
Dividend on stock, Fairmont and Palatine bridge company	720 00
Total receipts into State Fund	$ 669,668 40

GENERAL SCHOOL FUND.	
General school tax 1876	$ 1,966 99
General school tax 1884	90,685 51
General school tax 1869	1,332 00
General school tax 1880-81	5,479 78
General school tax 1885	218,135 42
General school tax 1883	7,162 20
General school tax 1882	2,639 04
General school tax 1870	2,380 63
General school tax 1886	1,007 84
Fines 1885	4,514 18
Fines 1884	4,199 02
Fines 1883	225 50
Fines 1880-81	1,095 71
Fines 1882	10 00
Fines 1886	1,394 29
Chesapeake and Ohio railway company for years 1879 to 1884	11,706 62
Interest on deposits	2,868 57
Railroad tax 1885	12,517 68
Interest on bonds held by board of the school fund	16,218 50
Dividend on stocks held by the board of the school fund	5,600 00
Interest on money borrowed from the school fund	15,301 38
Total receipts into the General School Fund	$ 406,443 86

THE SCHOOL FUND.	
From lands redeemed at Auditor's office	$ 2,893 03
Redemption of forfeited lands	1,673 56
Sale of forfeited lands	6,211 65
Sale of delinquent lands	4,961 47

TABLE L.—*Continued.*

THE SCHOOL FUND.—*Continued.*	
Tax on gross amount of premiums	$6,893 45
Waste and unappropriated lands	145 11
Dividend on stocks held by Board of the School Fund	611 00
Total receipts into the School Fund	$23,389 27
PUBLIC BUILDING FUND.	
State Public Building Tax, 1885	61,804 24
State Public Building Tax, 1886	135 00
Railroad tax, 1885	6,073 69
Total receipts in the Public Building Fund	$68,012 93
RECAPITULATION.	
State Fund	669,668 40
General School Fund	406,443 86
The School Fund	23,389 27
Public Building Fund	68,012 93
Total receipts	$1,167,514 46

TABLE M.

Disbursements for the Fiscal Year Ending September 30, 1886.

STATE FUND

Salary of the Governor	$ 2,700 00
Salary of the Secretary of State	1,000 00
Salary of the Auditor	2,000 00
Salary of the Treasurer	1,100 00
Salary of the Attorney General	1,408 34
Salary of the Adjutant General and Librarian	1,200 00
Salary of the Secretary of the Governor	1,000 00
Salary of the Clerk to the Secretary of State	1,200 00
Salary of Clerks in Auditor's office	5,600 00
Salary of the Clerk to the Treasurer	1,200 00
Salary of the Clerk in the Attorney General's office	1,000 00
Salary of the Janitor	1,000 00
Salary of the Superintendent Penitentiary	1,500 00
Salary of the Clerk Penitentiary	1,100 00
Salary of Judges Supreme Court of Appeals	9,400 00
Salary of Judges Circuit Courts	25,500 00
Mileage of Judges	2,454 50
Criminal charges	66,616 24
Lunatics in jail	7,774 55
Salary of special Judges	1,680 00
Contingent expenses of Attorney General's office	185 45
Civil Contingent Fund	5,904 10
Contingent expenses office of Secretary of State	1,145 70
Contingent expenses State Library	236 58
Contingent expenses Auditor's office	1,745 64
Public printing	12,397 42
Contingent expenses Attorney General's office	95 28
Salary of Keeper of the Rolls	375 00
State Board of Health	898 00
Salary of Physician at Penitentiary	499 99
Return of railroad taxes to counties and districts	137,093 13
Joint Resolution No. 8 Legislature 1885	300 00
Contingent expenses of courts	3,497 30
Purchase of books for State Library	124 57
Construction of normal school building at Glenville	30 60
Transportation of patients Hospital Insane	2,000 00
Contingent expenses Treasurer's office	509 57
Expenses of Fish Commissioners	750 00
Current expenses Institution Deaf, Dumb and Blind	30,000 00
Current expenses of Hospital for the Insane	76,333 30
Expenses Boundary Line Commission (Pa. and W. Va.)	1,250 00
Repairs to Marshall College	500 00
Further construction Capitol building	10,107 61
Loan to the State and interest	124,424 18
For support of normal school and branches	12,230 25
Repairs to normal school building at Fairmont	685 00
Return of county and district taxes from lands redeemed at Auditor's office	23,010 88
Pay of teachers at Univerry	11,500 00
Printing and binding Supreme Court reports	3,000 00
Expenses of civil suits and pay of State agents	919 18
Furniture and repairs at Penitentiary	500 00
For work done and material furnished Capitol building at Charleston	85 00
Supplying stationery and printing paper	12,301 81
Purchase of books for State Library	694 10
Insurance on public buildings	1,810 39
Library at the University	500 00
Furnishing fund for Hospital for the Insane	1,000 00
For support of normal school and branches (Storer College)	756 00
Refunding railroad taxes to municipal corporations	8,987 71
Erroneous assessments	24 25
Repairs in engineers', carpenters' and farming departments Hospital Insane	7,000 00
Repairs to coping, spouting, &c	2,500 00
Repairs to University	1,000 00
Salary of the Clerk to the Supreme Court of Appeals	750 00
Repairs to Capitol building at Wheeling	9,000 00
Current expenses of University	4,000 00
Overpaid taxes	2,234 64
For chandeliers and fixtures Capitol building	75 04
To pay interest on the money borrowed of the School Fund	15,301 38
Repairs to Shepherd College	200 00
Furniture Hospital Insane	1,000 00
For payments of amounts overpaid out of current expense fund for transportation patients to Hospital for the Insane	195 31

TABLE M—*Continued.*

STATE FUND.—*Continued.*

For payment of amount paid out of current expense fund for transportation of patients to Hospital for the Insane	$ 858 81
For library and instruments for Hospital for the Insane	300 00
Transportation of indigent pupils Deaf, Dumb and Blind	700 00
Salary of Chaplain at Penitentiary	150 00
Repairs at West Liberty normal school building	500 00
Expenses of regents University	311 20
Expenses regents normal schools	301 10
Salary of inspector of mines	1,150 00
Travelling expenses of inspector of mines	410 78
Total State Fund	$672,109 88

GENERAL SCHOOL FUND.

Disbursements of General School Fund to counties and districts	$217,972 53
Salary of County Superintendents of Free Schools	13,575 00
Salary of State Superintendent of Free Schools	1,500 00
Salary of clerk of State Superintendent of Free Schools	1,000 00
Contingent expenses of State Superintendent	3,433 40
Printing	2,964 67
Pay of institute instructors	550 00
Travelling expenses of State Superintendent	500 00
Erroneous assessment	10 93
Pay of extra clerk in office of State Superintendent	390 00
Overpaid taxes	2,166 76
Total General School Fund	$244,063 29

THE SCHOOL FUND.

Expenses of the Board of the School Fund	$ 45 00
Publishing lists of delinquent lands	545 44
Overpaid taxes	315 38
Loan to the State	25,000 00
Total School Fund	$25,905 82

PUBLIC BUILDING FUND.

Further construction of capitol building at Charleston	$ 9,920 02
For erection of additional buildings hospital for the insane	25,000 00
For erection of normal school buildings at Glenville	2,478 85
For repairs normal school building at Concord	200 00
Overpaid taxes	16 00
Total Public Building Fund	$37,614 87

RECAPITULATION.

Total disbursements out of the State fund during fiscal year	$672,109 88
Total disbursements out of the general school fund during fiscal year	244,063 29
Total disbursements out of the school fund during fiscal year	25,905 82
Total disbursements out of the public building fund during fiscal year	37,614 87
Total disbursements for the year	$979,693 86

TABLE N.

Estimated Probable Receipts at the Treasury During the Fiscal Year Ending September 30, 1887.

ON WHAT ACCOUNT.	General State Purposes.	General School Purposes.	School Purposes.	Public Building Purposes.
State tax for 1886	$ 320,000 00	$ 260,000 00		
State tax for 1885 and previous years	10,000 00	50,000 00		
License tax for 1886	50,000 00			
License tax for 1885 and previous years	3,000 00			
Tax for repairs and additions to public buildings				$ 70,000 00
Interest on deposits of public funds	2,500 00	2,500 00		
Tax on seals	150 00			
Dividends on State stock in Palatine and Fairmont Bridge Co	1,200 00			
Delinquent county taxes from lands redeemed at Auditor's office	5,000 00			
Delinquent district taxes from lands redeemed at Auditor's office	6,000 00			
County and district taxes due from railroad companies	80,000 00			
Sale of books	2,000 00			
Dividends on stock held by Board of School Fund		9,500 00		
Interest on bonds held by Board of School Fund		25,000 00		
Fines for 1886		4,000 00		
Fines for 1885 and previous years		1,000 00		
Delinquent State taxes on lands redeemed at Auditor's office			$ 1,500 00	
Sale of delinquent lands for State purposes			1,000 00	
Tax on gross receipts of insurance, express companies, &c			6,000 00	
Sale of forfeited lands and lands redeemed in circuit courts			7,000 00	
License tax on charters and certificates of incorporation	6,000 00			
Total	$ 485,850 00	$ 352,000 00	$ 15,500 00	$ 70,000 00

TABLE O.

Estimated Probable Receipts at the Treasury During the Fiscal Year Ending September 30, 1888.

ON WHAT ACCOUUNT.	General State Purposes.	General School Purposes.	School Purposes.	Public Building Purposes.
State Tax for 1887	$ 290,000 00	$ 265,000 00		
State tax for 1886 and previous years	2,000 00	50,000 00		
License tax for 1887	50,000 00			
Liceuse tax for 1886 and previouss years	1,000 00			
Interest on the deposits of public funds	2,500 00	2,500 00		
Tax on seals	150 00			
Dividend on state stock in Palatine and Fairmont bridge company	1,200 00			
Delinquent county taxes from lands redeemed at Auditor's office	7,000 00			
Delinquent district taxes from lands redeemed at Auditor's office	6,000 00			
County and district taxes from railroad companies	80,000 00			
Sale of books	2,000 00			
Dividend on stocks held by board of school fund		10,000 00		
Interest on bonds held by board of school fund		25,000 00		
Fines for 1886		4,000 00		
Fines for 1885 and previous years		1,000 00		
Delinquent state taxes on lands redeemed at Auditor's office			$ 2,500 00	
Sale of delinquent lands for state purposes			2,500 00	
Tax on gross receipts of insurance and express companies			6,000 00	
Sale of forfeited lands and lands redeemed in circuit courts			5,500 00	
License tax on charters and certificates of incorporation	6,000 00			
Repairs and additions to the public buildings of the state				$ 70,000 00
Total	$ 447,850 00	$ 357,500 00	$ 16,500 00	$ 70,000 00

TABLE P.

Estimated Probable Charges on the Treasury During the Fiscal Years Ending September 30, 1887, and September 30, 1888.

ON WHAT ACCOUNT.	1887	1888
Per diem and mileage of members and attaches of the Legislature	$ 27,000 00	.....
For contingent expenses of the Legislature	1,600 00	.....
For salary of the Governor	2,700 00	$ 2,700 00
For salary of Secretary of State	1,000 00	1,000 00
For salary of the Auditor	2,000 00	2,000 00
For salary of the Treasurer	1,400 00	1,400 00
For salary of the Attorney General	1,300 00	1,300 00
For salary of the State Librarian and ex officio Adjutant General	1,200 00	1,200 00
For salary of the Janitor	1,000 00	1,000 00
For salary of the private secretary to the Governor	1,000 00	1,000 00
For salary of the clerk to the Secretary of State	1,200 00	1,200 00
For salary of the clerk to the Treasurer	1,200 00	1,200 00
For salaries of the clerks in the Auditor's Office	6,000 00	6,000 00
For salary of the clerk of the Supreme Court of Appeals	1,000 00	1,000 00
For salaries and mileage of Judges	36,600 00	36,600 00
For salary of the Keeper of the rolls	300 00	300 00
For salaries of the Vaccine agents	150 00	150 00
For salary of the Superintendent of the Penitentiary	1,500 00	1,500 00
For salary of the clerk of the Penitentiary	1,100 00	1,100 00
For criminal charges	100,000 00	100,000 00
For expenses of Lunatics in Jail	20,000 00	10,000 00
For expenses of Regents of the West Virginia University	500 00	500 00
For current expenses of the Institution of the Deaf, Dumb and Blind	26,000 00	26,000 00
For transportation of indigent pupils to Deaf, Dumb and Blind Inst'n	300 00	300 00
For current expenses of the Hospital for the Insane	80,000 00	80,000 00
For civil contingent fund	8,000 00	8,000 00
For contingent expenses of the Auditor's office	2,000 00	2,000 00
For contingent expenses of the Treasurer's office	300 00	300 00
For contingent expenses of the Attorney General's office	200 00	200 00
For contingent expenses of the State Library	200 00	200 00
For refunding overpaid taxes	2,000 00	2,000 00
For refunding taxes erroneously assessed	500 00	500 00
For refunding delinquent county and district taxes to counties	13,500 00	13,500 00
For refunding county and district railroad taxes	80,000 00	80,000 00
For public printing and binding and for supplying stationery	25,000 00	25,000 00
For printing and binding Supreme Court reports	3,600 00	3,600 00
For contingent expenses of courts	2,500 00	2,500 00
For per diem of the janitor during the session of the Legislature	135 00	.....
For expenses of civil suits and pay of State agents	1,000 00	1,000 00
For salary of Inspector of Mines	1,200 00	1,200 00
For travelling expenses of the Inspector of Mines	500 00	500 00
For pay of teachers of the West Virginia University	11,500 00	11,500 00
For contingent expenses of the Secretary of State's office	1,000 00	1,000 00
For transportation of patients to Hospital for the Insane	4,500 00	4,500 00
For pay of interest on bonds held by the Board of School Fund	11,191 00	11,191 00
Total	$ 484,876 00	$ 446,141 00

TABLE Q.

Showing the Several Subjects of Taxation, with the Amount of Taxes Assessed Thereon for the Years 1885 and 1886. by Counties.

COUNTIES.	Number of Horses, Mules, Asses and Jennets.				Number of Cattle.				Number of Sheep.				Number of Hogs				Number of Carriages, Vehicles, &c. not included in stock of merchants, &c., and as farming utensils.			
	1885.	1886.	Incr.	Decr.	1885.	1886.	Incr.	Decr.	1885.	1886.	Incr.	Decr.	1885.	1886.	Incr.	Decr	1885.	1886.	Incr	Decr.
Barbour	3,659	3,433	.....	226	15,724	12,511	.....	3,213	11,431	9,645	.....	786	5,673	2,511	.....	3,162	875	927	52	.....
Berkeley	4,260	4,057	.....	203	7,171	6,381	.....	790	10,123	7,384	.....	2,739	4,788	2,038	.....	2,750	2,492	2,399	.....	93
Boone	918	891	.....	27	4,561	3,330	.....	1,231	2,431	2,046	.....	385	4,127	1,396	.....	2,731	250	259	9	.....
Braxton	2,472	2,434	.....	38	8,651	7,946	.....	705	11,193	9,036	.....	2,157	5,593	1,687	.....	3,906	398	409	11	.....
Brooke	1,356	1,322	.....	34	2,522	2,453	.....	69	31,951	25,499	.....	6,452	1,353	522	.....	831	841	835	.....	6
Cabell	1,974	1,847	.....	127	5,148	4,897	.....	251	2,863	2,492	.....	371	4,048	1,061	.....	2,987	956	947	.....	9
Calhoun	1,204	1,139	.....	65	4,168	4,461	293	.....	5,266	4,098	.....	1,168	3,076	804	.....	2,272	242	245	3	.....
Clay	639	640	1	.....	2,551	2,530	.....	21	3,677	2,912	.....	765	1,950	891	.....	1,059	72	72	.....	.....
Doddridge	2,361	2,435	74	.....	8,449	7,641	.....	808	10,962	10,043	.....	919	3,233	2,023	.....	1,210	631	710	79	.....
Fayette	1,795	1,920	125	.....	5,087	5,540	453	.....	6,795	5,162	.....	1,633	2,763	2,076	.....	687	1,118	1,001	.....	117
Gilmer	1,793	1,766	.....	17	6,605	5,945	.....	660	6,430	5,035	.....	1,395	3,427	803	.....	2,624	473	499	26	.....
Grant	1,730	1,699	.....	31	8,287	7,389	.....	898	13,757	9,717	.....	4,040	3,137	1,593	.....	1,544	620	635	15	.....
Greenbrier	3,497	3,492	.....	5	14,244	13,684	.....	560	21,491	16,665	.....	4,826	3,802	1,909	.....	1,893	967	1,007	40	.....
Hampshire	3,319	3,266	.....	53	9,167	8,126	.....	1,041	13,852	10,346	.....	3,506	4,910	1,481	.....	3,429	655	670	15	.....
Hancock	1,201	1,175	.....	26	2,190	2,143	.....	47	18,329	15,940	.....	2,389	351	312	.....	39	880	879	.....	1
Hardy	2,203	2,196	.....	107	8,642	7,525	.....	1,117	10,287	7,614	.....	2,673	4,540	2,040	.....	2,500	402	426	24	.....
Harrison	6,679	6,217	.....	362	24,856	19,022	.....	5,834	32,515	25,962	.....	6,553	6,276	4,177	.....	2,099	2,309	2,342	33	.....
Jackson	3,340	3,445	105	.....	9,567	8,289	.....	1,278	18,697	15,045	.....	3,652	4,906	1,189	.....	3,717	1,251	1,329	78	.....
Jefferson	4,059	4,046	.....	13	6,990	6,330	.....	660	12,584	8,390	.....	4,194	4,338	3,151	.....	1,187	1,543	1,744	701	.....
Kanawha	3,499	3,556	57	.....	9,408	9,849	441	.....	5 314	4,398	.....	916	3,342	3,276	.....	66	1,753	1,531	.....	222
Lewis	3,695	3,647	.....	48	14,137	13,040	.....	1,097	18,637	15,758	.....	2,879	2,297	1,330	.....	967	531	725	194	.....
Lincoln	1,504	1,400	.....	14	5,513	5,446	.....	67	4,005	3,698	.....	307	5,535	3,483	.....	2,052	372	407	35	.....
Logan	1,347	1,431	84	.....	6,195	6,826	631	.....	2,983	2,933	.....	50	5,087	7,988	2,901	.....	130	154	24	.....
Marion	4,756	4,479	.....	277	16,317	12,630	.....	3,687	24,658	17,627	.....	7,031	5,479	2,279	.....	3,200	1,846	1,999	153	.....
Marshall	4,119	3,998	.....	1,121	11,385	8,934	.....	2,451	50,270	39,364	.....	10,906	9,874	1,627	.....	8,247	1,867	1,863	.....	4
Mason	4,019	3,923	.....	1,096	11,349	9,707	.....	1,642	12,122	10,309	.....	813	9,729	1,511	.....	8,218	1,724	1,556	.....	168
Mercer	1,811	1,734	.....	77	5,569	5,316	.....	253	6,725	5,761	.....	964	999	1,251	252	.....	370	367	.....	3
Mineral	1,538	1,575	37	.....	5,631	4,877	.....	754	8,090	5,513	.....	2,577	1,767	998	.....	769	763	755	.....	8
Monongalia	4,476	4,434	.....	42	15,429	14,483	.....	946	27,083	23,217	.....	3,866	3,940	2,977	.....	963	1,809	1,695	.....	147
Monroe	3,047	3,012	.....	35	10,118	10,810	692	.....	16,118	8,784	.....	7,334	3,978	1,148	.....	2,830	1,063	1,062	1	.....

TABLE Q.—*Continued.*

COUNTIES.	Number of Horses, Mules, Asses and Jennets.				Number of Cattle.				Number of Sheep.				Number of Hogs.				Number of Carriages, Vehicles, &c, not included in the stock of merchants, &c, and as farming utensils			
	1885.	1886.	Incr.	Decr.	1885.	1886.	Incr.	Decr.	1885.	1886.	Incr.	Decr.	1885.	1886.	Incr.	Decr.	1885	1886.	Incr	Decr
Morgan	1,275	1,338	53	.....	3,509	3,508	199	.....	2,014	1,912	.....	102	2,123	3,285	1,162	.....	704	708	4	.....
McDowell	552	521	.....	31	2,750	2,192	.....	558	2,591	1,962	.....	629	2,773	1,059	.....	1,714	27	55	28	.....
Nicholas	1,680	1,897	217	.....	7,939	7,902	37	.....	12,517	11,482	.....	1,035	4,355	3,222	.....	1,133	277	413	136	.....
Ohio	2,835	2,780	.....	55	4,003	3,907	.....	1,096	31,485	24,633	.....	6,852	2,127	442	.....	1,685	2,014	2,066	52	.....
Pendleton	2,627	2,484	.....	143	9,774	8,931	.....	843	17,002	12,589	.....	4,413	4,979	2,027	.....	2,952	646	628	.....	18
Pleasants	1,221	1,156	.....	65	4,209	3,178	.....	1,031	4,927	3,755	.....	1,172	2,613	358	.....	2,255	489	496	7	.....
Pocahontas	1,717	1,514	.....	204	9,498	7,632	.....	866	16,999	12,517	.....	4,482	2,723	893	.....	1,830	437	423	.....	14
Preston	4,188	4,291	103	.....	13,041	13,209	168	.....	20,450	16,451	.....	3,999	3,579	2,004	.....	1,575	1,051	1,189	138	.....
Putnam	2,088	1,878	.....	210	5,712	4,774	.....	938	5,318	4,084	.....	1,234	2,135	549	.....	1,586	733	667	.....	46
Raleigh	1,555	1,463	.....	92	6,180	5,405	.....	775	7,579	6,759	.....	820	6,270	2,025	.....	4,245	337	318	.....	19
Randolph	2,234	2,304	70	.....	10,664	10,177	.....	487	9,085	12,810	3,725	.....	4,499	3,855	.....	644	549	564	15	.....
Ritchie	2,717	2,708	.....	9	11,109	8,968	.....	2,141	17,416	11,688	.....	5,728	2,719	873	.....	1,846	903	964	61	.....
Roane	2,737	2,848	111	.....	9,703	10,138	.....	435	16,777	14,940	.....	1,837	5,123	5,943	820	.....	699	670	.....	29
Summers	1,611	1,559	.....	52	5,898	5,020	.....	878	5,530	4,744	.....	786	3,607	1,126	.....	2,481	426	419	.....	7
Taylor	2,213	2,051	.....	200	8,181	6,868	.....	1,313	6,084	5,034	.....	1,050	2,512	1,152	.....	1,360	980	960	.....	20
Tucker	683	744	61	.....	2,165	2,144	.....	24	2,672	2,679	7	.....	929	584	.....	345	105	133	28	.....
Tyler	2,576	2,474	.....	102	7,923	6,349	.....	1,574	20,527	15,655	.....	4,872	3,325	824	.....	2,501	856	895	39	.....
Upshur	2,831	2,726	.....	95	11,792	9,914	.....	1,878	13,530	10,205	.....	3,325	3,544	1,736	.....	1,608	736	729	.....	7
Wayne	2,555	1,549	.....	1,006	8,783	8,557	.....	226	6,129	5,245	.....	884	9,776	7,364	.....	2,412	630	618	.....	12
Webster	651	690	39	.....	2,759	3,009	250	.....	3,788	4,519	731	.....	1,435	1,456	21	.....	100	110	10	.....
Wetzel	3,039	3,105	66	.....	9,263	8,108	.....	1,155	16,142	13,388	.....	2,754	8,143	1,406	.....	6,737	906	988	82	.....
Wirt	1,388	1,509	121	.....	4,572	3,927	.....	645	4,169	3,243	.....	926	3,245	936	.....	2,308	510	511	1	.....
Wood	4,478	4,221	.....	257	11,649	9,592	.....	2,057	10,701	7,637	.....	3,064	7,346	1,284	.....	6,062	2,624	2,532	.....	92
Wyoming	762	785	23	.....	3,737	3,498	.....	239	3,809	3,592	.....	217	3,191	1,475	.....	1,716	109	100	.....	9
Total	132,383	129,304	1,347	6,565	431,254	394,968	3,164	49,939	676,860	541,916	4,463	138,427	117,489	106,410	5,156	116,934	46,051	47,605	2,093	1,052

TABLE Q—*Continued.*

COUNTIES.	Number of watches and clocks not included in stock of merchants, &c.				Number of pianofortes and melodeons not included in stock of merchants, &c.				Value of Horses, Mules, Asses and Jennets.			
	1885.	1886.	Incr.	Decr.	1885.	1886.	Incr.	Decr.	1885.	1886.	Increase.	Decrease.
Barbour	892	1,967	1075		109	123	14		$ 141,333 00	$ 133,509 00		$ 5,824 00
Berkeley	1,775	1,543		232	392	399	7		195,640 00	183,370 00		12,270 00
Boone	532	611	79		12	9		3	45,415 00	46,850 00	1,435 00	
Braxton	1,301	1,443	133		67	78	11		84,446 00	91,804 00	7,358 00	
Brooke	721	568		153	235	239	4		58,130 00	60,500 00	2,370 00	
Cabell	1,739	1,630		109	232	236	4		102,882 00	93,097 00		9,785 00
Calhoun	719	731	12		39	23		16	57,255 00	54,878 00		2,377 00
Clay	366	332		34	5	2		3	25,253 00	25,997 00	744 00	
Doddridge	1,541	1,679	138		88	108	20		96,924 00	100,739 00	3,815 00	
Fayette	1,301	1,144		157	91	106	15		75,305 00	82,105 00	6,800 00	
Gilmer	1,252	1,256	4		63	83	20		79,761 00	79,009 00		752
Grant	815	849	34		25	38	13		73,794 00	71,551 00		2,243 00
Greenbrier	2,452	2,544	92		185	213	28		215,031 00	216,148 00	1,117 00	
Hampshire	1,475	1,370		105	111	123	12		188,970 00	181,955 00		7,015 00
Hancock	1,171	1,138		33	231	230		1	69,066 00	67,130 00		1,936 00
Hardy	1,231	1,221		10	54	59	5		134,057 00	137,441 00	3,384 00	
Harrison	1,326	1,354	28		468	496	28		366,845 00	322,860 00		43,985 00
Jackson	576	352		224	137	154	17		163,735 00	176,905 00	13,170 00	
Jefferson	1,931	2,019	88		381	405	24		265,738 00	255,592 00		10,146 00
Kanawha	1,790	2,344	554		344	422	78		134,496 00	159,335 00	24,839 00	
Lewis	773	794	21		194	206	12		188,650 00	179,116 00		9,534 00
Lincoln	923	987	64		41	31		10	73,182 00	72,640 00		542
Logan	544	608	64		6	9	3		54,395 00	55,026 00	631	
Marion	3,556	3,247		309	359	368	9		298,008 00	265,995 00		32,013 00
Marshall	748	670		78	297	316	19		198,775 00	180,855 00		17,920 00
Mason	921	675		246	221	212		9	165,265 00	186,177 00	15,590 00	
Mercer	219	222	3		17	28	11		62,305 00	66,675 00	4,370 00	
Mineral	855	870	15		153	164	11		85,425 00	90,795 00	5,370 00	
Monongalia	1,208	1,046		162	200	221	21		243,981 00	221,950 00		22,031 00
Monroe	1,367	1,396	31		131	153	22		149,796 00	145,465 00		4,331 00
Morgan	1,022	1,029	7		77	84	7		74,970 00	77,068 00	2,098 00	
McDowell	156	245	89		2	2			22,542 00	19,926 00		2,616 00
Nicholas	1,770	1,154		16	11	10		1	63,023 00	73,529 00	10,506 00	
Ohio	2,875	2,881	6		917	899		18	159,660 00	153,100 00		6,560 00
Pendleton	931	900		31	22	19		3	107,713 00	99,504 00		8,209 00
Pleasants	1,309	1,100		209	66	70	16		67,655 00	61,629 00		6,026 00

TABLE Q.—*Continued.*

COUNTIES.	Number of watches and clocks not included in stock of merchants, &c.				Number of pianofortes and melodeons not included in stock of merchants, &c.				Value of Horses, Mules Asses and Jennets.			
	1885.	1886.	Incr'se.	Decr'se	1885.	1886	Incr'se.	De-cre'se	1885.	1886.	Increase.	Decrease
Pocahontas	602	511	.....	91	30	35	5	.....	$ 66,622	$ 67,862	$ 1,240	.....
Preston	3,612	3,669	57	.....	220	250	30	.....	180,262	176,683	.....	$ 3,579
Putnam	204	150	.....	54	112	99	.....	13	78,720	16,455	.....	62,265
Raleigh	1,005	1,011	6	.....	20	19	.....	1	73,357	77,882	4,525	.....
Randolph	1,247	1,323	66	.....	36	45	9	.....	49,914	46,692	.....	3,222
Ritchie	769	541	.....	228	144	52	.....	92	119,355	121,480	2,125	.....
Roane	1,059	754	.....	305	74	85	11	.....	96,645	107,480	10,835	.....
Summers	645	598	.....	47	66	85	19	.....	64,240	60,920	.....	3,320
Taylor	1,714	1,692	.....	22	335	362	27	.....	135,865	118,895	.....	16,970
Tucker	42	62	20	.....	9	9	.....	.....	18,880	19,210	330	.....
Tyler	635	688	53	.....	114	116	2	.....	117,470	125,935	8,465	.....
Upshur	1,346	1,248	.....	98	161	193	32	.....	131,758	127,422	.....	4,336
Wayne	1,494	1,313	181	.....	64	59	.....	5	133,000	129,869	.....	3,131
Webster	463	486	23	.....	14	17	3	.....	23,299	24,443	1,144	.....
Wetzel	1,934	2,058	124	.....	87	89	2	.....	103,830	113,207	9,377	.....
Wirt	1,052	1,056	4	.....	100	102	2	.....	60,325	60,947	622	.....
Wood	1,940	1,756	.....	184	570	581	11	.....	219,275	211,570	.....	7,765
Wyoming	340	347	7	.....	13	10	.....	3	30,098	31,758	1,660	.....
Total	65,595	63,173	3,078	3,137	8,152	8,541	584	178	$ 6,292,336	$ 6,128,875	$ 143,920	$ 310,7 3

TABLE Q.—*Continued.*

COUNTIES.	VALUE OF CATTLE.				VALUE OF SHEEP.			
	1885.	1886.	Increase.	Decrease.	1885.	1886.	Increase.	Decrease.
Barbour	$ 217,552 00	$ 168,641 00		$ 48,911	$ 16,141	$ 13,287		$ 2,854
Berkeley	103,050 00	87,303 00		15,747	22,349	14,258		8,091
Boone	60,198 00	56,836 00		3,362	2,926	2,124		802
Braxton	94,548 00	101,808 00	$ 7,260 00		13,480	9,888		3,492
Brooke	41,519 00	44,370 00	2,851 00		47,613	47,060		553
Cabell	85,259 00	80,408 00		4,851	3,399	2,642		757
Calhoun	55,811 00	53,420 00		2,391	7,543	5,399		2,144
Clay	28,242 00	31,050 00	2,813 00		3,670	3,762	$ 92,00	
Doddridge	105,821 00	96,163 00		9,658	18,745	13,697		5,048
Fayette	65,094 00	70,891 00	5,797 00		6,794	5,193		1,601
Gilmer	95,794 00	89,319 00		6,475	9,307	6,433		2,874
Grant	148,107 00	125,749 00		22,358	20,079	13,735		6,344
Greenbrier	326,418 00	310,515 00		15,903	40,504	30,419		10,085
Hampshire	141,040 00	119,425 00		21,615	25,568	19,055		6,513
Hancock	38,455 00	36,977 00		1,478	30,560	23,596		6 964
Hardy	201,125 00	173,102 00		28,023	21,601	15,338		6,263
Harrison	477,180 00	330,210 00		146,970	75,330	53,750		21,580
Jackson	137,567 00	123,690 00		13,877	24,141	20,095		4,046
Jefferson	135,917 00	107,107 00		28,810	39,170	14,060		25,110
Kanawha	104,495 00	131,470 00	26,975 00		5,816	5,017		799
Lewis	257,030 00	209,490 00		47,540	37,737	27,038		10,699
Lincoln	73,851 00	77,032 00	3,181 00		4,374	3,964		410
Logan	69,671 00	74,957 00	5,286 00		2,983	2,933		50
Marion	258,537 00	202,490 00		56,047	43,228	30,834		12,394
Marshall	141,515 00	119,040 00		22,475	69,055	52,155		16,900
Mason	161,547 00	135,010 00		26,537	16,486	12,736		3,750
Mercer	50,575 00	52,527 00	1,952 00		7,200	6,355		845
Mineral	107,300 00	96,555 00		10,745	14,729	10,720		4,009
Monongalia	239,373 00	206,533 00		32,840	40,091	34,087		6,004
Monroe	177,552 00	177,193 00		359	26,449	17,670		8,679
Morgan	37,778 00	36,988 00		790	4,052	3,482		570
McDowell	23,391 00	20,424 00		2,967	3,139	2,248		891
Nicholas	93,950 00	101,768 00	7,818 00		17,119	14,643		2,476
Ohio	74,025 00	71,180 00		2,845	65,110	50,250		14,860
Pendleton	145,246 00	127,132 00		17,114	25,931	18,168		7,763
Pleasants	65,141 00	52,167 00		12,974	7,158	15,540		1,618
Pocahontas	139,715 00	115,700 00		24,015	18,976	13,643		5,333
Preston	157,671 00	153,160 00		4,511	25,485	18,598		6,887
Putnam	64,965 00	54,540 00		10,425	6, 225	4,585		1,640

TABLE Q.—*Continued.*

COUNTIES.	VALUE OF CATTLE.				VALUE OF SHEEP			
	1885.	1886.	Increase.	Decrease.	1885.	1886.	Increase.	Decrease.
Raleigh	$ 69,747 00	$ 65,033 00		$ 4,714 00	$ 9,973 00	$ 8,397 00		$ 1,576 00
Randolph	94,127 00	87,196 00		6,931 00	14,849 00	12,689 00		2,160 00
Ritchie	134,108 00	116,729 00		17,379 00	24,399 00	16,870 00		7,529 00
Roane	95,022 00	110,512 00	$ 5,490 00		19,065 00	16,248 00		2,817 00
Summers	70,707 00	63,611 00		7,096 00	6,065 00	5,259 00		806 00
Taylor	165,540 00	129,785 00		35,755 00	14,260 00	9,640 00		4,620 00
Tucker	19,463 00	18,335 00		1,138 00	2,782 00	2,692 00		90 00
Tyler	102,655 00	97,935 00		4,720 00	33,375 00	29,555 00		3,820 00
Upshur	191,875 00	141,422 00		50,453 00	22,818 00	12.926 00		9,892 00
Wayne	183,639 00	127,203 00		6,436 00	6,806 00	5,366 00		1,440 00
Webster	29,828 50	33,513 00	3,684 50		4,517 50	5,096 50	$ 579 00	
Wetzel	85,668 00	84,464 00		1,204 00	17,844 00	13,452 00		4,412 00
Wirt	54,476 00	48,666 00		5,810 00	5,167 00	3,694 00		1,473 00
Wood	166,620 00	144,400 00		22,220 00	15,460 00	9,235 00		6,225 00
Wyoming	38,487 00	37,316 00		1,171 00	5,563 00	4,602 00		561 00
Total	$ 6,453,987 50	$ 5,728,265 00	$ 73,107 50	$ 797,650 00	$ 1,073,206 50	$ 784,178 50	$ 671 00	$ 269,119 00

TABLE Q.—*Continued.*

COUNTIES.	VALUE OF HOGS.				Value of Carriages, Vehicles, etc., not included in stock of merchants, etc, or farming utensils.				Value of Watches and Clocks not included in stock of merchant or manufacturer.			
	1885.	1886.	Increase	Decrease.	1885.	1886.	Increase.	Decrease	1885.	1886	Increase	Decrease.
Barbour	$ 7,061	$ 5,351	$	$ 1,710	$ 18,835	$ 19,435	$ 600	$	$ 5,742	$ 6,409	$ 676	$ ..
Berkeley	14,473	8,720	.....	5,753	56,971	55,355	.....	1,616	17,333	16,645	.....	687
Boone	6,092	4,416	.....	1,676	6,630	6,834	204	.....	3,181	2,897	.....	284
Braxton	3,920	3,835	.....	85	9,141	9,689	548	.....	4,232	4,571	339	.....
Brooke	4,221	2,418	.....	1,803	21,689	22,430	741	.....	7,095	6,260	.....	835
Cabell	7,777	4,026	.....	3,751	25,605	23,484	.....	2,121	18,535	18,069	.....	466
Calhoun	3,670	2,853	.....	817	6,060	5,393	.....	667	2,256	2,532	276	.....
Clay	1,769	1,779	10	.....	1,450	1,324	.....	126	957	972	15	.....
Doddridge	4,503	4,508	5	.....	14,149	14,811	662	.....	5,373	5,391	18	
Fayette	4,150	4,512	362	.....	19,927	17,778	.....	2,149	10,602	9,638	.....	964
Gilmer	4,119	2,533	.....	1,586	12,822	12,299	.....	523	3,921	3,802	.....	119
Grant	5,315	4,376	.....	939	15,353	13,877	.....	1,476	4,221	4,541	320	.....
Greenbrier	9,508	7,250	.....	2,258	31,569	30.961	.....	608	16,105	16,414	309	.....
Hampshire	11,645	5,675	.....	5,970	18,340	16,985	.....	1,355	11,322	10,285	.....	1,037
Hancock	1,638	1,680	42	.....	24,024	23,237	.....	787	8,581	8,149	.....	432
Hardy	10,877	7,881	.....	2,996	16,922	16,796	.....	126	7,898	8,747	849	.....
Harrison	14,150	13,405	.....	745	76,880	70,915	.....	5,965	17,790	17,265	.....	25
Jackson	8,383	5,210	.....	3,173	29.808	31,400	1,592	.....	4,394	3,796	.....	598
Jefferson	18,983	13,895	.....	5,038	58,240	57,991	.....	249	20,298	20,983	685	.....
Kanawha	5,716	8,419	2,703	.....	42,614	37,991	.....	4,623	23,235	29,565	6,330	.....
Lewis	4,588	5,125	537	.....	19,984	23,076	3,092	.....	8,651	9,385	734	.....
Lincoln	7,556	6,990	.....	566	8,386	8,126	.....	240	3,122	3,192	70	.....
Logan	5,226	8,353	3,127	.....	3,839	4,188	348	.....	2,642	2,616	.....	26
Marion	13,811	8,951	.....	4,260	64,608	64,577	.....	31	21,919	19,813	.....	2,106
Marshall	17,883	8,795	.....	9,088	43,295	41,140	.....	2,155	9,905	8,775	.....	1,130
Mason	12,922	6,321	.....	5,601	38,131	31,825	.....	6 306	12,718	12,017	.....	701
Mercer	1,080	1,985	905	.....	7,675	7,710	35	.....	1,890	2,110	220	.....
Mineral	4,873	3,655	.....	1,218	22,265	21,445	.....	820	11,198	12,145	947	.....
Monongalia	9,081	9,663	582	.....	59,185	52,844	.....	6,641	8,045	7 745	.....	300
Monroe	8,458	4,640	.....	3,818	28,512	27,927	.....	585	9,262	9,635	373	.....
Morgan	5,395	7,076	1,681	.....	16,823	16,624	.....	199	5,579	5,232	.....	347
McDowell	2,809	1,973	.....	836	737	902	165	.....	657	787	130	.....
Nicholas	5,604	5,444	.....	160	8,280	9,110	830	.....	3,173	3,112	.....	61
Ohio	6,040	2,430	.....	3,610	88,405	89,215	810	.....	53,640	53,460	.....	180
Pendleton	7,573	5,955	.....	1,618	14,868	13,757	.....	1,111	2,617	2,636	19	.....

TABLE Q.—*Continued.*

COUNTIES.	VALUE OF HOGS				Value of Carriages, Vehicles, etc., not included in stock of merchants, etc., or farming utensils				Value of Watches and Clocks not included in stock of merchants or manufacturer.			
	1885.	1886	Increase.	Decrease.	1885.	1886.	Increase.	Decrease	1885.	1886	Increase	Decrease
Pleasants	$ 4,373	$ 1,792	.....	$ 2,581	$ 10,204	$ 9,922	.....	$ 282	$ 4,328	$ 4,153	.....	$ 175
Pocahontas	3,032	1,714	.....	1,318	9,270	10,008	$ 282	.....	2,298	2,222	.....	76
Preston	6,936	6,170	.....	766	24,651	26,307	1,656	.....	14,831	14,734	.....	97
Putnam	5,850	2,395	.....	3,455	15,455	12,070	.....	3,385	3,110	2,485	.....	625
Raleigh	6,750	4,395	.....	2,355	9,541	8,486	.....	1,055	4,144	4,110	.....	34
Randolph	3,605	3,537	.....	68	8,741	8,545	.....	196	1,761	1,792	31	.....
Ritchie	6,171	3,946	.....	2,225	20,531	21,856	1,325	.....	6,102	5,319	.....	783
Roane	5,187	6,565	1,378	.....	10,532	10,502	.....	30	3,134	2,481	.....	653
Summers	5,932	3,791	.....	2,141	9,955	9,265	.....	690	6,045	7,018	973	.....
Taylor	6,910	4,525	.....	2,385	31,755	28,105	.....	3,650	20,500	19,900	.....	600
Tucker	975	760	.....	215	1,735	2,155	420	.....	462	622	160	.....
Tyler	6,545	4,650	.....	1,895	21,890	21,295	.....	595	4,540	4,890	350	.....
Upshur	4,670	4,317	.....	353	20,515	18,774	.....	1,741	5,179	5,387	208	.....
Wayne	15,038	14,275	.....	763	14,102	13,488	.....	614	7,631	6,415	.....	1,216
Webster	1,937 75	2,379	441 25	.....	2,135	2,100	.....	35	1,267 75	1,218	.....	49 75
Wetzel	8,344	4,488	.....	3,856	12,964	14,521	1,557	.....	4,754	5,748	994	.....
Wirt	3,758	2,201	.....	1,557	9,465	9,604	139	.....	3,664	3,304	.....	360
Wood	14,660	6,270	.....	8,390	63,900	60,185	.....	3,715	29,350	28,015	.....	1,335
Wyoming	3,487	2,855	.....	632	2,289	2,257	.....	32	1,334	1,224	.....	110
Total	$ 374,979 75	$ 281,123	$11,773 25	$ 104,030	$ 1,231,952	$ 1,180,973	$ 13,109	$ 56,781	472,523 75	$ 471,629	$ 15,027	$16,411 75

TABLE Q.—*Continued.*

COUNTIES.	Value of Pianofortes and Melodeons not included in Stocks of Merchants and Manufacturers.				Value of Farming and Gardening Utensils and Implements of Agricultural Products and Products of Animals, not exempt from Taxation.				Value of all Gold and Silver Plate and Jewelry not included in Stocks of Merchants and Manufacturers.			
	1885.	1886.	Increase.	Decrease	1885.	1886	Increase.	Decrease.	1885.	1886.	Increase.	Decrease
Barbour	$ 5,175	$ 5,532	$ 357	$	$ 30,387	$ 13,459	$	$ 16,928	$ 227	$ 95	.....	$ 132
Berkeley	27,000	26,190	.....	810	87,646	49,825	.....	37,821	1,670	1,140	.....	530
Boone	440	355	.....	85	29,909	6,514	.....	23,395	225	25	.....	200
Braxton	3,460	4,003	543	.....	32,148	12,768	.....	19,380	35	29	.....	6
Brooke	14,768	14,785	17	.....	50,140	23,877	.....	26,263	270	570	300	.....
Cabell	18,675	18,317	.....	358	39,878	12,546	.....	27,332	3,557	3,394	.....	163
Calhoun	1,458	1,072	.....	386	33,078	13,154	.....	18,924	16	37	21	.....
Clay	71	50	.....	21	8,001	1,509	.....	6,492	5	.....	.....	5
Doddridge	4,301	5,220	919	.....	27,682	12,280	.....	15,402	112	260	148	.....
Fayete	5,140	5,984	844	.....	26,174	9,720	.....	16,454	1,240	835	.....	405
Gilmer	3,229	4,560	1,334	.....	27,755	10,505	.....	17,250	27	69	42	.....
Grant	1,224	1,550	326	.....	43,347	18,488	.....	24,859	605	584	.....	21
Greenbrier	12,748	14,453	1,705	.....	192,304	65,273	.....	127,031	2,528	2,593	65	.....
Hampshire	6,275	6,755	480	.....	133,911	76,490	.....	57,421	1,080	1,040	.....	40
Hancock	12,572	11,181	.....	1,391	16,629	15,748	.....	881	270	276	6	.....
Hardy	5,155	4,960	.....	195	112,443	34,811	.....	77,632	2,139	2,530	391	.....
Harrison	32,325	32,395	70	.....	144,125	56 915	.....	87,210	.....	.....	235	.....
Jackson	7,280	7,685	405	.....	38,229	20,695	.....	17,534	232	220	.....	12
Jefferson	32,095	32,365	270	.....	159,987	123,644	.....	36,343	6,367	6,898	531	.....
Kanawha	28,750	34,845	6,095	.....	27,537	13,252	.....	4,285	4,220	6,560	2,340	.....
Lewis	14,505	13,730	.....	775	137,593	34,753	.....	102,840	360	1,030	670	.....
Lincoln	484	802	318	.....	55,922	16,688	.....	39,234	60	15	.....	45
Logan	182	349	167	.....	3,581	4,036	45,500	.....	167	175	8	.....
Marion	23,331	22,345	.....	786	153,042	54,341	.....	98,701	1,124	939	.....	185
Marshall	17,176	17,425	249	.....	81,920	22,640	.....	59,280	345	330	.....	15
Mason	14,806	13,270	.....	1,536	121,421	42,844	.....	78,577	1,612	1,485	.....	127
Mercer	860	1,365	505	.....	17,180	8,105	.....	9,075	95	185	90	.....
Mineral	12,380	14,420	2,040	.....	22,300	17,760	.....	3,540	1,525	1,600	75	.....
Monongalia	11,057	11,319	262	.....	164,848	67,828	.....	97,022	857	808	.....	49
Monroe	7,536	6,072	.....	1,464	95,600	23,236	.....	72,364	3,754	3,480	.....	274
Morgan	4,279	4,485	260	.....	35,593	23,239	.....	12,354	550	649	99	.....
McDowell	80	65	.....	15	12,012	2,830	.....	9,182	.....	.....	.....	.....
Nicholas	350	435	85	.....	11,294	8,504	.....	2,790	30	50	20	.....
Ohio	100,585	97,800	.....	2,785	61,170	32,345	.....	28,815	21,255	23,395	2,140	.....
Pendleton	720	615	.....	105	54,442	22,853	.....	31,589	.....	.....	.....	.....
Pleasants	3,442	3,910	468	.....	11,179	8,282	.....	2,897	905	593	.....	312
Pocahontas	1,180	1,605	425	.....	36,482	33,304	.....	3,178	120	225	105	.....

TABLE Q.—*Continued.*

COUNTIES.	Value of Pianofortes and Melodeons not included in Stocks of Merchants and Manufacturers.				Value of Farming and Gardening Utensils and Implements, of Agricultural Products and Products of Animals not exempt from taxation				Value of all Gold and Silver Plate and Jewelry not included in Stocks of Merchants and Manufacturers			
	1885.	1886.	Increase.	Decrease	1885	1886.	Increase.	Decrease	1885	1886	Increase	Decrease
Preston	$ 9,475	$ 10,918	$ 1,443	.....	$ 69,222	$ 43,661	.....	$ 25,561	399	125	.....	274
Putnam	6,640	6,155	.....	$ 485	42,860	9,350	.....	33,510	840	695	.....	145
Raleigh	1,770	1,720	.....	50	13,141	12,547	.....	594	75	100	25	.....
Randolph	1,345	1,385	40	.....	7,060	7,830	$ 770	.....	20	.....	.....	20
Ritchie	7,860	7,905	45	.....	36,631	15,710	.....	20,921	960	725	.....	235
Roane	2,951	3,553	602	.....	19,988	20,315	327	.....	120	95	.....	25
Summers	3,865	5,340	1,475	.....	39,220	10,524	.....	28,696	255	180	.....	75
Taylor	27,180	27,885	705	.....	120,995	55,565	.....	65,430	1,820	1,835	15	.....
Tucker	385	350	.....	35	4,013	1,474	.....	2,539	10	.....	.....	10
Tyler	6,325	6,130	.....	195	59,555	26,665	.....	32,890	325	375	50	.....
Upshur	9,820	8,963	.....	857	69,566	24,734	.....	34,832	115	100	.....	15
Wayne	4,552	3,960	.....	592	82,649	29,686	.....	52,963	657	570	.....	87
Webster	760	641	.....	119	22,156 05	5,929	.....	15,227 05	45	29	.....	16
Wetzel	3,606	4,195	589	.....	15,454	16,112	658	.....	122	178	56	.....
Wirt	4,236	4,375	139	.....	17,708	6,221	.....	11,487	125	1,251	1,127	.....
Wood	39,355	39,515	160	.....	65,155	35,580	.....	29,575	9,555	7,720	.....	1,835
Wyoming	260	107	.....	53	19,019	2,693	.....	16,326	302	54	.....	248
Total	$ 565,476	$ 575,366	$ 23,288	$ 13,098	$ 3,041,281 05	$ 1,339,657	$ 2,110	$1,680,826 05	$ 73,329	$ 76,381	$ 8,558	$ 5,446

TABLE Q.—*Continued.*

COUNTIES.	Value of Household and Kitchen Furniture.				Value of Property and Capital, excluding Real Estate and articles exempt, but including money, credits and investments not exempt, due or not, in or out of State, employed by any corporation, firm or individual, in any trade or business, after deducting debts allowed by sections 52 and 65, chapter 54, Acts 1881.				All money and value of all credits and investments not otherwise assessed nor exempt from taxation, due or not or in or out of State, after deducting debts as aforesaid.			
	1885.	1886.	Increase.	Decrease.	1885.	1886	Increase.	Decrease	1885.	1886.	Increase	Decrease.
Barbour	$ 39,243	$ 40,435	$ 1,192		$ 3,988	$ 3,127		$ 861	$ 161,804	$ 173,671	$ 11,867	
Berkeley	174,796	170,322		$ 4,474	234,094	279,650	$ 45,556		192,525	166,975	25,550	$ 25,550
Boone	34,735	35,381	646		10,290	4,555		5,635	22,570	32,606	10,036	
Braxton	45,210	45,100		110	17,641	20,795	3,154		44,907	42,242		2,665
Brooke	57,895	59,695	1,800						267,730	226,570		41,160
Cabell	155,940	147,441		7,499	13,780	10,900		2,880	153,963	131,338		22,625
Calhoun	27,753	29,315	1,562		29,619	730		28,889	14,938	34,424	19,486	
Clay	8,816	9,729	913						6,837	6,660		177
Doddridge	43,684	42,365		1,319	12,310	11,106		1,204	85,537	73,257		12,280
Fayette	69,307	76,809	6,502		51,245	47,247		3,998	66,336	80,275	13,939	
Gilmer	36,509	36,887	378		3,703	20,090	16,387		43,621	23,768		19,853
Grant	42,033	41,243		790	25,181	34,804	9,323		148,599	160,845	12,246	
Greenbrier	134,257	136,426	2,169		115,299	103,460		1,839	351,990	344,436		6,554
Hampshire	107,875	110,600	2,725		450			450	302,065	313,975	11,910	
Hancock	32,923	32,800		123					221,305	203,568		17,737
Hardy	70,529	71,117	588		41,096	48,957	7,861		321,913	328,907	6,994	
Harrison	177,205	169,755		7,450	298,045	263,470		34,575	778,385	786,765	8,380	
Jackson	76,985	80,280	3,295		500			500	74,184	78,574	4,390	
Jefferson	228,324	227,781		543	41,741	63,714	21,973		727,861	589,716		138,145
Kanawha	219,971	243,701	23,730		121,510	147,760	26,250		123,695	150,705	27,010	
Lewis	81,069	82,146	1,077						141,401	159,317	17,916	
Lincoln	44,697	54,484	9,787			2,446			24,275	25,888	1,613	
Logan	28,021	29,397	1,376		700	2,000	1,300		59,653	51,652		8,001
Marion	151,578	145,124		6,454	56,991	54,696		2,295	453,747	444,897		8,850
Marshall	102,597	98,230		4,367	141,530	86,555		54,975	339,455	299,970		39,485
Mason	113,506	110,612		2,894	111,775	179,265	67,490		591,379	493,308		98,071
Mercer	26,645	28,775	2,130		90,850	125 000	34,150		51,825	4,900		46,925
Mineral	108,280	108,505	225		3,850	32,305	28,455		265,630	231,815		33,815
Monongalia	112,910	111,182		1,728	25,838	17,710		8,128	472,559	457,542		15,017
Monroe	91,284	88,848		2,436	50,955	54,985	4,030		177,983	154,622		23,361
Morgan	69,019	70,434	1,415		33,963	51,700	17,737		32,026	50,489	28,463	

TABLE Q—*Continued.*

COUNTIES.	Value of Household and Kitchen Furniture.				Value of Property and Capital, excluding Real Estate and articles exempt, but including money, credits and investments not exempt, due or not, in or out of State, employed by any corporation, firm or individual, in any trade or business, after deducting debts allowed by sections 52 and 65, chapter 54, Acts 1881.				All money and value of all credits investments not otherwise assessed not exempt from taxation, due or not in or out of State, after deducting debts aforesaid.			
	1885.	1886.	Increase.	Decrease.	1885.	1886.	Increase.	Decrease.	1885	1886.	Increase.	Decrease.
McDowell	$ 7,921	$ 6,944		$ 977	$ 5,715	$ 1,225		$ 4,490	$ 1,680	$ 8,485	$ 6,805	
Nicholas	27,030	28,149	$ 1,119		600			600	34,175	36,921	2,746	
Ohio	621,800	608,035		13,765	1,314,420	1,034,870		279,550	1,756,055	1,699,770		$ 56,285
Pendleton	38,786	36,546		2,240					120,622	125,747	5,125	
Pleasants	36,162	36,654	492		9,148	5,320		3,828	127,960	123,661		4,299
Pocahontas	33,160	33,365	125		26,325			26,325	45,040	48,284	3,244	
Preston	85,317	84,590		727	34,470	14,387		20,083	343,905	266,367		77,538
Putnam	61,080	53,655		7,325	35,700	22,360		2,340	50,745	51,275	430	
Raleigh	39,604	39,613	9						29,146	29,863	717	
Randolph	21,399	22,158	759						42,970	29,989		12,981
Ritchie	64,674	65,270	596						71,531	69,510		2,021
Roane	36,516	40,229	3,713		9,745	12,370	$ 3,625		26,502	30,745	4,242	
Summers	43,590	45,562	1,972		1,500			1,500	1,865	13,935	12,070	
Taylor	152,640	144,570		8,070	167,915	203,015	35,100		394,270	333,960		60,310
Tucker	7,901	8,999	1,098		44,242			42,242		57,908	57,908	
Tyler	74,780	74,795	15						128,745	135,095	6,350	
Upshur	53,780	52,920		860					154,670	148,375		6,295
Wayne	98,984	94,567		4,417	21,446	15,833		5,613	80,927	92,913	11,986	
Webster	12,243 50	12,932 50	689		5,600	5,300		300	15,754	14,699 50		10,545 50
Wetzel	43,548	48,002	4,451			16,669	16,669		69,532	82,444	12,912	
Wirt	28,800	23,248		552	22,290	24,723	2,433		22,250	20,501		1,749
Wood	248,505	244,320		5,285	122,585	111,600		10,985	381,235	366,215		15,020
Wyoming	12,852	14,182	1,330		1,065	1,033		32	2,559	1,885		654
Total	$ 4,564,718 50	$ 4,558,224 50	$ 77,881	$ 84,405	$ 3,360,010	$ 3,135,732	$ 351,493	$ 544,117	$ 10,622,836	$ 10,112,524 50	$ 298,786	$807,968 50

TABLE Q.—*Continued.*

COUNTIES.	The Value of Toll Bridges and Ferries.				The value of all Personal Property not Exempt from Taxation not otherwise Assessed. Including Stock held by any Person in any Bank doing Business in the State.			
	1885.	1886.	Increase.	Decrease.	1885.	1886.	Increase.	Decrease.
Barbour	$ 120	$ 120			$ 27,878	$ 13,904		$ 13,974
Berkeley	1,200	900		$ 300	133,270	137,650	$ 4,380	
Boone	5,821	320		5,501	2,100	5,358	3,208	
Braxton					22,158	21,293		865
Brooke	5,200	6,000	$ 800		57,900	45,035		12,835
Cabell	2,000	2,095	95		39,649	43,059	3,410	
Calhoun	620			620		500	500	
Clay								
Doddridge					3,145	3,485	340	
Fayette	11,200	2,910		8,290	58 545	5,045		53,500
Gilmer	20			20	14,754	18,196	3,442	
Grant					442	300	142	
Greenbrier					57,889	86,923	29,034	
Hampshire	32,685	260		32,425	12,305	14,780	2,475	
Hancock	3,230	1,600		1,630		12,200	12,200	
Hardy					555	49,200	48,645	
Harrison								
Jackson	570	400		170	10,235	8,600		1,635
Jefferson	10,400	12,500	2,100					
Kanawha	17,250	12,630		4,620	102,660	113,790	11,130	
Lewis					86,500	86,525	25	
Lincoln					8,360	8,132		228
Logan	50			50	143	22,645	22,502	
Marion	1,895	3,950	2,055		63,065	66,300	3,235	
Marshall	3,000	1,400		1,600	77,325	4,690		72,635
Mason	1,800	3,500	1,700		12,625	25		12,600
Mercer	600			600	40,600	40,775	175	
Mineral					85,385	53,295		32,090
Monongalia	6,650	4,600		2,050	114,910	204,240	89,330	
Monroe	1,000	4,290	3,290		34,200	21,705		12,495
Morgan	734			734	24,182	11,734		12,448
McDowell					895	100		795
Nicholas					25			25
Ohio	209,000	208,500		500	5,620	3,150		2,470
Pendleton								
Pleasants	390	620	230		41,321	11,443		29,878

TABLE Q.—*Continued.*

COUNTIES.	The Value of Toll Bridges and Ferries.				The Value of all Personal Property not Exempt from Taxation not otherwise Assessed, including Stock held by any Person in any Bank doing Business in the State.			
	1885.	1886.	Increase.	Decrease.	1885.	1886.	Increase.	Decrease.
Pocahontas								
Preston	$ 29,663			$ 29,663		$ 6,722	$ 6,722	
Putnam	3,500	$ 3,550	$ 50					
Raleigh	500	600	100			40	40	
Randolph					$ 25,957	4,368		$ 21,589
Ritchie					73,955			73,955
Roane					740			740
Summers	445	210		235	9,905	8,475		1,430
Taylor					300	300		
Tucker								
Tyler	1,700	1,400		300				
Upshur						6,847	6,847	
Wayne	1,804	1,540		264	16,667	8,515		8,152
Webster	18 75			1,875				
Wetzel					36,630	75		36,555
Wirt	1,733	3,117	1,384		29,600	28,069		1,531
Wood	2,500			2,500	91,850	72,280		19,570
Wyoming	2,128	526		1,602	5,221	4,845		376
Total	$ 359,426 75	$ 277,012	$ 11,804	$ 95,549	$ 1,429,466	$ 1,254,623	$ 247,782	$ 422,391

TABLE Q.—*Continued.*

COUNTIES.	Amount of average value of Personal Property listed by merchants, including dealers in live stock, &c.				Actual value of capital employed or invested in trade or business by incorporated companies (except Railroad, Telegraph, Foreign Insurance and Expresss Companies)				Value of capital used by any individual or firm not incorporated in any trade or business			
	1885.	1886.	Increase.	Decrease.	1885.	1886.	Increase.	Decrease	1885.	1886.	Increase.	Decrease.
Barbour	$ 40,827	32,249		7,578	9,840	10,800	960		4,050	8,710	4,600	
Berkeley	4,620	175,365		170,745	190,275	12,850		177,425	12,880	19,750	6,822	
Boone	1,025	250		775		1,200	1,200					
Braxton									3,980	235		5,780
Brooke					21,200	29,100	7,900		62,570	71,010	8,440	
Cabell	155,406	142,221		13,185	58,736	63,142	4,406		53,793	48,202		5,591
Calhoun	675	6,000	5,325		250			250				
Clay	5,400	4,510		890					1,293	3,475	2,182	
Doddridge	40,969	34,277		6,692					7,969	16 307	8,338	
Fayette	10,400	60,400	30,000		8,550	5,650		2,890	7,055	32,775	25,720	
Gilmer	13,538	21,728	8,190		1,640	180		1,460	2,720	4,505	1,785	
Grant	32,815	35,650	2,835									
Greenbrier	10,700	2,000		8,700	4,327			4,327	31,000	56,260	25,260	
Hampshire	19,760	14,520		5,240					12,180	77,400	5,220	
Hancock	21,525			21,525					113,128	130,293	17,165	
Hardy	14,215			14,215	50			50				
Harrison	43,085	43,050		35		2,000	2,000			1,000	1,000	
Jackson	65,820	65,275		545					14,400	18,825	4,425	
Jefferson	176,315	159,755		16,560	31,465			31,465	5,000	6,210	1,210	
Kanawha	300,690	351,940	51,250			20,000	20,000		123,630	157,430	33,800	
Lewis	78,565	79,322	757		600			600	17,760	93,190	73,330	
Lincoln	2,790	1,975		815					13,195	10,865		2,330
Logan	18,054			18,054					4,433	1,300		3,133
Marion	141,475	121,465	20,010		300	6,574	6,274		24,193	17,755		6,438
Marshall	39,745	98,300	58,555			26,300	26,300		7,680	2,480		5,200
Mason		17,910	17,910		10,350			10,350		11 450	11,450	
Mercer	6,600			6,600	300			300	37,975	40,718	2,743	
Mineral	23,945	8,720		15,225	5,840	5,240		600	119,590	116,315		3,275
Monongalia	57,455	81,010	23,555		32,275			32,275	100			100
Monroe	31,975	21,900		13,075	2,655	4,840	2,185		17,900	36,780	18,880	
Morgan	68,664	32 739		35,925	5,220			5,220	1.400	3,000	1,600	
McDowell	40	20		20					700	500		200
Nicholas	21,848	19,325		2,523					950			950
Ohio	1,435,710	1,323,520		112,190		21,040	21,040		442,855	323,510		119,345
Pendleton	18,850	16,500		2,350					5,700	4,600		1,100
Pleasants	22,312	24,549	2,237			441	441		1,565	645		932
Pocahontas										27,005	27,005	

TABLE Q.—*Continued*

COUNTIES.	Amount of average value of Personal Property listed by merchants, including dealers in live stock, &c.				Actual value of capital employed or invested in trade or business by incorporated companies (except Railroad, Telegraph, Foreign Insurance and Express Companies.)				Value of capital used by any individual or firm not incorporated in any trade or business			
	1885.	1886.	Increase.	Decrease.	1885.	1886.	Increase.	Decrease.	1885	1886.	Increase.	Decrease
Preston	110,760	108,555		2,205	966	100,000	99,034		4,551	18,234	13,683	
Putnam	59,110	59,545	430									
Raleigh	25,900	25,400		500					6,444	8,705	2,261	
Randolph	14,895	10,925		3,970								
Ritchie	33,935	94,220	60,235			1,000	1,000		51,690	68,807	11,117	
Roane	21,250	22,630	1,380									
Summers	54,725	53,030		1,695	1,400			1,400	21,070	17,500		3,570
Taylor					67,470			67,000				
Tucker												
Tyler	63,850	53,275		10,575					28,485	24,665		3,820
Upshur	43,283	34,630		8,653	18,400	21,850	2,450		25,505	24,344		1,161
Wayne	22,117	19,200		2,917	3,900			3,900	6,301	1,150		5,151
Webster					800			800		1,220	1,220	
Wetzel	55,885	54,053		1,832					6,460	8,950	2,490	
Wirt	18,833	20		18,813	4,550	25		4,525	1,770	400		1,370
Wood	360,635	343,900		16,735	584,870	577,210		7,660	105,785	88,475		17,310
Wyoming	3,780	2,159		1,621	25			25		1,750	1,750	
Total	$ 3,817,821	$ 3,878,987	$ 302,669	$ 542,968	$ 1,066,254	$ 909,442	$ 195,190	$ 352,522	$ 1,409,705	$ 1,606,700	$ 313,536	$ 186 746

TABLE Q—*Continued.*

COUNTIES.	Amount of all moneys and bonds or other evidences of debt under the control of any person as receiver, commissioner or clerk of the Court.				Total amount of all Personal Property under different heads.			
	1885.	1886.	Increase.	Decrease.	1885.	1886.	Increase.	Decrease.
Barbour	$ 4,300	$ 4,300	$	$	$ 734,513	$ 654,034	$	$ 80,479
Berkeley	39,160	44,260	5,100		1,510,168	1,450,539		59,629
Boone		900	900		231,575	207,036		24,539
Braxton	10,606	10 709	103		389,912	378,769		11,143
Brooke					717,940	659,680		58,260
Cabell	7,821	8,533	712		946,650	852,896		93,854
Calhoun	1,150			1,150	242,152	218,884		23,268
Clay					91,672	90,719		953
Doddridge	1,767	2,849	1,082		472,991	436,715		36,276
Fayette	2,450	1,385		1,065	499,014	519,152	20,138	
Gilmer	4,572	1,545		3,027	357,809	335,458		22,351
Grant	10,850	9,013		1,837	572,265	536,306		35,959
Greenbrier					1,552,177	1,423,548		128 629
Hampshire	14,705	16,980	2,275		1,099,976	986,180		113,796
Hancock					593,906	568,435		25,471
Hardy	10,514	3,224		7,290	971,089	903,011		68,078
Harrison	4,271	3,155		1,116	2,505,616	2,167,145		338,471
Jackson	250			250	654,713	641,650		13,063
Jefferson	13,795	49,485	35,690		1,971,646	1,751,717		219,929
Kanawha	5,470	4,150		1,320	1,391,745	1,626,680	234,935	
Lewis	2,915	2,500		415	1,077,917	925,593		152,324
Lincoln					320,254	284,239		36,015
Logan					253,741	259,777	6,036	
Marion	9,308	92,424	83,116		1,863,939	1,626 031		237,908
Marshall	1,600				1,292,320	1,069,090		223,230
Mason					1,385,343	1,237,515		147,828
Mercer	4,540	6,230	1,690		408,795	393,415		15,380
Mineral	46,090	49,780	3,690		940,605	885,070		55,535
Mononga lia	6,381	3,285		3,096	1,605,896	1,493,247		113 649
Monroe	2,250	13,700	11,250		920,121	820,189		99,932
Morgan	800	3,521	2,721		421,027	398,460		22,567
McDowell					82,318	66,429		15,889
Nicholas	1,035	567		448	288,486	301,557	13,071	
Ohio	42,840	34,680		8,160	6,458,180	5,830,250		627,930
Pendleton					543,068	474,011		69,057

TABLE Q.—*Continued.*

COUNTIES.	Amount of all Moneys and Bonds or other evidences of Debt under the control of any person as Receiver, Commissioner or Clerk of the Court.				Total Amount af all Personal Property under Different Heads.			
	1885	1886	Increase.	Decrease.	1885	1886	Increase	Decrease
Pleasants		250	250		413,393	351,561		61,832
Pocahontas					382,223	355,014		27,209
Preston	18,005	24,081	6,076		,116,569	1,074,292		42,277
Putnam					434,800	351,115		83,685
Raleigh					290,092	279,891		20,201
Randolph					282,743	237,106		45,637
Ritchie					651,952	609,327		42,625
Roane					347,447	383,972	36,525	
Summers	42,510	27,315		15,195	383,294	331,935		51,359
Taylor	26,780	53,160	26,380		1,334,200	1,131,140		203,060
Tucker					100,848	112,505	11,657	
Tyler					669,946	606,100		63,846
Upshur					751,994	623,017		128,977
Wayne	2,325	2,390	65		652,545	566,740		85,805
Webster					120,366 80	109,501 50		10,865 30
Wetzel	2,166	1,910		256	466,807	468,268	1,461	
Wirt	456	825	369		289,206	249,541		39,665
Wood					2,521,295	2,345,430		175,865
Wyoming		95	95		128,496	109,341		19,055
Total	$ 341,682	$ 477,201	$ 181,564	$ 44,625	$ 46,707,755 80	$ 42,758,475 50	$ 323,823	$ 4,273,355 30

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TABLE Q.—*Continued.*

COUNTIES.	VALUE OF BUILDINGS ON LOTS.				VALUE OF TOWN LOTS WITHOUT BUILDINGS.			
	1885.	1886.	Increase.	Decrease.	1885.	1886.	Increase.	Decrease.
Barbour	$ 45,254	$ 48,819 50	$ 3,555 50	$	$ 22,014 70	$ 23,066 50	$ 1,051 80	$
Berkeley	888,857	944,732	55,875		352,116	305,316		46,800
Boone	2,175			2,175	1,210			1,210
Braxton	15,065	23,953	8,888		7,622 50	7,752	129 50	
Brooke	240,255	236,060		4,195	101,469	112,124	10,655	
Cabell	815,848	840,395	24,547		673,491	679,840	6,349	
Calhoun	9,415	10,310	895		2,550	3,160	610	
Clay	1,350	1,425	75		1,029	1,152	123	
Doddridge	33,170	32,640		530	20,204	20,508	304	
Fayette	13,100	12,950		50	5,687	5,537		150
Gilmer	23,541	24,023	582		13,037	10,125		2,912
Grant	50,265	50,265			6,680 64	6,705 64	25	
Greenbrier	247,742	262,712	14,970		72,482	68,915		3,567
Hampshire	98,930	99,330	400		38,260	38,800	540	
Hancock	101,298	104,233	2,935		39,441	38,916		525
Hardy	120,950	24,050	3,100		34,911	34,974 33	63 33	
Harrison	684,840	683,625		1,215	358,274 50	371,919	12,644	
Jackson	131,925	132,700	775		69,170	68,465		705
Jefferson	612,710	637,405	24,695		213,479	199,100		14,379
Kanawha	844,155	878,768	34,613		709,333	683,289		26,044
Lewis	128,767	136,137	7,370		120,447	114,786		5,661
Lincoln	16,790	17,945	1,155		4,655	4,565		90
Logan	17,615	19,490	1,775		18,430	18,480	50	
Marion	350,093	361,788	11,695		111,832	113,314	1,482	
Marshall	541,865	566,090	24,225		120,495	144,950	24,455	
Mason	467,005	440,014		26,991	222,520	216,949		5,571
Mercer	12,375	15,688	3,310		5,679	4,526 20		1,152 80
Mineral	503,060	450,135		52,925	236,770	230,325		6,445
Monongalia	193,260	221,825	28,565		188,590	92,733		95,857
Monroe	113,680 50	114,225 50	545 50		21,516 50	21,166 50		350
Morgan	143,078	152,128	9,050		37,000	30,249 10		6,750 90
McDowell	1,735	1,735			2,220	485		1,735
Nicholas	8,250	9,125	875		5,627	5,627		
Ohio	8,177,420	7,623,030		554,390	3,481,060	3,175,540		305,520
Pendleton	20,210	20,400	190		5,645	5,645		
Pleasants	35,206	35,526	320		12,448	12,333		115
Pocahontas	5,950	5,950			2,945	2,945		

TABLE Q.—*Continued.*

COUNTIES.	VALUE OF BUILDINGS ON LOTS.				VALUE OF TOWN LOTS WITHOUT BUILDINGS.			
	1885.	1886.	Increase.	Decrease.	1885.	1886.	Increase.	Decrease.
Preston	200,831	212,776	11,945	.....	83,502	69,775	.....	13,727 00
Putnam	62,125	58,075	.....	4,050	26,742	26,417	.....	325 00
Raleigh	9,015	9,015	.....	.....	12,220 33	3,205 65	.....	9,014 68 00
Randolph	29,325	32,375	3,050	.....	10,740	9,390	.....	1,350 00
Ritchie	53,726	54,366	640	.....	15,063	14,962	.....	101 00
Roane	28,410	22,665	.....	5,745	34,710	12,160	.....	22,550 00
Summers	129,690	125,600	.....	4,090	33,965	33,280	.....	685 00
Taylor	494,330	504,160	9,830	.....	249,810	247,140	.....	2,670 00
Tucker	4,745	8,450	3,705	.....	4,376 25	8,704 84	4,328 29	.....
Tyler	465,315	66,540	1,231	.....	40,672	40,410	.....	202 00
Upshur	112,292	118,055	5,763	.....	52,187 41	51,666 07	.....	521 41
Wayne	79,385	80,585	1,200	.....	75,822	69,834	.....	5,988 00
Webster	4,525	4,925	400	.....	1,240	1,240	.....	.....
Wetzel	63,025	61,315	.....	1,710	27,700	27,100	.....	600 00
Wirt	62,734 50	63,254	520 50	.....	25,359 90	26,083 46	723 56	.....
Wood	1,175,765	1,228,295	52,530	.....	952,385	914.60	.....	37,784 00
Wyoming	6,420	6,420	.....	.....	1,270	1,260	.....	10 00
Total	$ 18,298,863 50	$ 17,896,495 50	$ 355,795 50	$ 658,068	$ 8,988,105 73	$ 8,431,572 29	$ 63,533 48	$ 621,067 79

TABLE Q.—*Continued.*

COUNTIES.	VALUE OF LAND WITHOUT BUILDINGS.				TOTAL VALUE OF LANDS, LOTS AND BUILDINGS.			
	1885.	1886.	Increase.	Decrease.	1885.	1886.	Increase.	Decrease.
Barbour	$ 1,804,963 45	$ 1,804,759 85		$ 203 60	$ 2,080,356 15	$ 2,085,830 85	$ 5,472 70	
Berkeley	2,395,627 00	2,405,092 00	$ 9,465 00		4,374,294 00	4,392,506 00	18,212 00	
Boone	383,197 00	387,771 00	4,574 00		430,872 00	433,596 00	2,724 00	
Braxton	1,082,088 89	1,103,298 69	21,109 80		1,167,397 39	1,185,111 62	17,715 23	
Brooke	1,691,053 00	1,689,724 00		1,329 00	2,366,127 00	2,376,633 00	10,506 00	
Cabell	1,108,027 00	1,100,533 00		7,494 00	2,720,729 00	2,749,595 00	28,866 00	
Calhoun	586,065 82	511,543 00		74,522 82	636,740 82	563,993 01		$ 72,747 81
Clay	307,474 75	308,513 84	1,039 09		328,253 75	327,830 84		422 91
Doddridge	1,392,099 94	1,383,789 17		8,310 77	1,504,015 94	1,505,699 17	1,683 18	
Fayette	1,622,131 00	1,535,174 00		86,957 00	1,901,530 00	1,861,798 00		39,732 00
Gilmer	526,776 59	518,709 91		8,066 68	642,179 59	632,482 91		9,696 68
Grant	1,309,551 26	1,305,718 12		3,833 14	1,524,530 52	1,526,252 54	1,725 02	
Greenbrier	2,859,931 00	2,871,369 00	11,438 00		3,871,376 00	3,899,395 00	28,019 00	
Hampshire	1,553,125 00	1,547,705 00		5,420 00	2,094,070 00	2,100,060 00	5,990 00	
Hancock	1,203,217 99	1,199,274 69		3,933 30	1,648,592 99	1,647,295 19		1,297 80
Hardy	1,574,906 17	1,524,481 46		49,424 71	2,013,170 17	1,973,815 29		39,354 88
Harrison	4,560,939 24	4,550,437 14		10,502 24	6,215,698 74	6,230,566 14	14,867 40	
Jackson	2,109,481 00	1,925,874 00		183,607 00	2,545,889 00	2,350,250 00		193,639 00
Jefferson	3,136,478 00	3,115,795 00		20,643 00	4,850,207 00	4,873,650 00	23,443 00	
Kanawha	2,814,301 00	2,810,200 00		4,101 00	4,838,719 00	4,910,942 00	72,223 00	
Lewis	1,946,748 00	1,958,413 00	11,665 00		2,360,927 00	2,382,556 00	21,629 00	
Lincoln	909,172 00	757,844 00		151,328 00	1,004,430 00	851,727 00		152,703 00
Logan	1,192,627 73	665,265 16		527,362 57	1,278,247 73	748,925 16		530,322 57
Marion	2,409,488 00	2,433,689 00	24,201 00		3,297,545 00	3,325,542 00	27,997 00	
Marshall	3,247,265 00	3,218,340 00		28,725 00	4,265,710 00	4,202,020 00	26,310 00	
Mason	3,093,111 26	3,069,940 69		23,170 57	4,118,190 51	4,074,418 94		43,771 57
Mercer	620,322 95	564,067 62		56,256 57	689,631 95	651,323 82		38,308 13
Mineral	1,333,915 00	1,330,830 00		3,085 00	2,217,780 00	2,252,070 00	34,290 00	
Monongalia	2,717,823 00	2,705,839 00		11,984 00	3,514,068 00	3,402,617 00		111,451 00
Monroe	1,740,430 32	1,748,170 32	7,740 00		2,227,453 32	2,232,657 32	5,204 00	
Morgan	411,719 00	411,669 22		49 70	797,552 00	800,189 32	2,637 32	
McDowell	268,040 00	238,964 15		30,075 85	283,233 00	252,996 15		30,236 85
Nicholas	528,391 16	504,071 07		24,319 09	651,998 16	632,188 57		19,809 59
Ohio	2,179,560 00	2,167,630 00		11,930 00	14,347,570 00	13,394,290 00		953,280 00
Pendleton	971,899 46	968,152 79		3,746 67	1,155,541 46	1,153,779 79		1,761 67

TABLE Q.—*Continued.*

COUNTIES.	VALUE OF LAND WITHOUT BUILDINGS.				TOTAL VALUE OF LANDS, LOTS AND BUILDINGS.			
	1885.	1886.	Increase.	Decrease.	1885.	1886	Increase.	Decrease.
Pleasants	655,661 38	657,192 72	1,531 34		783,659 70	785,250 72	1,591 02	
Pocahontas	1,339,590 66	1,338,387 81		1,202 85	1,479,688 16	1,483,185 81	3,497 65	
Preston	1,648,224 00	1,631,424 00		16,800 00	2,276,121 00	2,267,202 00		8,919 00
Putnam	1,482,566 00	1,483,065 00	499 00		1,696,787 00	1,689,308 00		7,479 00
Raleigh	707,004 64	629,095 52		77,909 12	799,887 97	713,759 17		86,128 80
Randolph	1,257,388 59	1,020,962 60		236,425 99	1,366,869 59	1,130,443 60		236,425 99
Ritchie	1,541,565 00	1,545,754 00	4,189 00		1,785,824 00	1,791,648 00	5,824 00	
Roane	1,028,348 00	914,477 00		113,871 00	1,181,919 00	1,046,088 00		135,831 00
Summers	533,315 00	474,965 00		58,350 00	808,525 00	746,715 00		61,810 00
Taylor	1,451,511 05	1,450,119 30		1,391 75	2,437,141 05	2,447,479 30	10,338 25	
Tucker	470,594 00	403,584 73		67,009 27	487,074 80	432,357 12		54,717 68
Tyler	1,253,867 00	1,250,508 00		3,359 00	1,480,125 00	1,483,364 00	3,239 00	
Upshur	1,705,479 51	1,672,945 46		32,534 97	1,991,127 43	1,977,291 53		13,625 90
Wayne	1,535,718 00	1,281,370 00		254,348 00	1,803,004 00	1,541,849 00		261,155 00
Webster	881,027 37	427,436 54		453,590 83	917,362 37	464,966 54		452,395 83
Wetzel	1,649,273 76	1,632,771 47		16,502 29	1,910,758 76	1,886,771 47		23,987 29
Wirt	899,288 25	866,299 81		32,988 44	1,064,187 65	1,034,280 77		29,906 88
Wood	2,746,662 00	2,753,905 00	7,243 00		5,382,375 00	5,374,771 00		7,604 00
Wyoming	351,405 99	360,233 52	8,827 53		366,475 99	375,193 52	8,717 53	
Total	$ 80,730,438 18	$ 78,037,146 37	$ 113,521 76	$ 2,706,664 79	$119,982,350 66	$116,746,529 67	$ 332,721 30	$ 3,618,511 83

TABLE Q.—*Continued.*

COUNTIES.	Total Value of all Personal Property and of Real Estate.				TAX ON PERSONAL PROPERTY.											
					For State Purposes.				For General School Purposes.				State Public Building Purposes			
	1885.	1886.	Increase.	Decrease.	1885.	1886.	Incr'se.	Decr'se	1885.	1886.	Incr'se.	Decr'se	1885.	1886.	Inc'rse	Decr'se
Barbour	$2,814,869 15	$2,739,864 85		$75,004 30	$1,469 14	$1,307 98		$161 16	$739 22	$658 17		$81 05	$370 82	$329 66		$41 56
Berkeley	5,884,462 00	5,843,045 00		41,417 00	3,020 33	2,901 09		119 21	1,510 17	1,455 90		54 27	755 08	726 67		28 31
Boone	662,447 00	640,632, 00		21,815 00	463 15	414 09		49 06	231 58	206 29		25 29	115 79	104 96		10 83
Braxton	1,557,309 39	1,563,880 62	$557,123 00		779 94	757 53		22 41	391 21	380 24		10 97	195 82	190 03		5 79
Brooke	3,084,067 00	3,036,313 00		47,754 00	1,435 76	1,319 36		116 40	721 02	661 59		59 43	361 16	332 22		28 94
Cabell	3,667,379 00	3,602,491 00		64,888 00	1,893 06	1,705 72		187 34	950 31	856 45		93 86	476 91	430 16		46 76
Calhoun	878,892 82	782,877 00		96,015 82	484 57	437 30		47 27	244 85	221 43		23 42	122 55	109 88		12 67
Clay	419,925 75	418,549 84		1,330 91	183 28	181 42		1 86	91 72	90 72		1 20	45 92	45 63		29
Doddridge	1,977,006 94	1,942,414 17		34,792 77	949 54	877 64		71 90	475 26	438 82		36 44	236 50	219 39		17 11
Fayette	2,400,544 00	2,380,950 00		19,594 00	998 02	1,038 59	$40 57		503 27	525 90	$22 63		255 09	262 65	7 56	
Gilmer	999,988 59	967,940 91		32,047 68	715 31	670 86		44 45	358 90	336 19		22 71	179 31	168 36		10 95
Grant	2,096,795 52	2,062,558 54		34,236 98	1,144 42	1,072 42		72 00	572 06	537 21		34 85	286 61	268 47		18 14
Greenbrier	5,423,553 00	5,322,943 00		100,610 00	3,103 85	2,845 91		257 94	1,554 80	1,426 60		128 20	776 85	713 44		63 41
Hampshire	3,194,046 00	3,086,240 00		107,806 00	2,200 05	1,972 36		227 69	1,099 18	986 19		112 99	549 97	493 42		56 55
Hancock	2,242,498 99	2,215,730 19		26,768 80	1,186 93	1,136 25		50 68	595 24	569 82		25 42	297 88	284 85		13 03
Hardy	3,584,259 17	2,876,826 29		707,432 88	1,941 99	1,805 60		136 39	972 85	905 33		67 52	486 65	452 70		33 95
Harrison	8,721,314 75	8,397,711 14		323,603 60	5,011 13	4,334 29		676 84	2,516 00	2,177 53		338 47	1,257 09	1,089 50		167 59
Jackson	3,200,602 00	2,991,900 00		208,702 00	1,309 38	1,285 29		24 09	654 69	642 65		12 04	331 87	325 42		6 45
Jefferson	6,821,853 00	6,625,367 00		196,482 00	3,942 55	3,502 32		440 23	1,976 37	1,756 87		219 50	988 80	879 22		9 58
Kanawha	6,230,464 00	6,537,622 00	307,158 00		2,783 49	3,255 31	471 82		1,391 75	1,628 73	236 98		707 51	838 36	30 85	
Lewis	3,438,844 00	3,308,149 00		130,695 00	2,155 30	1,849 87		305 43	1,086 85	940 72		146 13	541 02	465 15		75 87
Lincoln	1,324,684 00	1,135,966 00		188,718 00	640 53	568 44		72 09	320 87	284 26		36 61	160 32	92 03		68 29
Logan	1,531,988 73	1,008,702 16		523,286 57	507 35	519 33	11 98		253 08	260 21	6 23		126 19	129 49	3 30	
Marion	5,161,484 00	4,951,573 00		209,911 57	3,727 77	3,250 77		477 00	1,870 73	1,633 06		237 67	935 33	816 75		118 58
Marshall	5,558,030 00	5,361,110 00		196,920 00	2,584 65	2,150 78		433 87	1,292 34	1,075 39		216 85	645 15	487 72		157 43
Mason	5,503,533 51	5,311,934 94		191,598 57	2,766 63	2,473 03		293 60	1,388 06	1,242 00		146 06	697 07	625 37		71 70
Mercer	1,098,426 95	1,044,738 82		53,688 13	877 59	786 83		90 76	412 63	393 43		19 20	204 62	196 72		7 90
Mineral	3,158,385 00	3,137,140 00		21,245 00	1,881 21	1,770 14		111 07	940 62	885 21		55 41	471 63	445 78		25 85
Monongalia	5,119,964 00	4,894,864 00		225,100 00	3,211 98	2,984 74		227 24	1,607 22	1,497 85		109 37	802 18	750 26		51 92
Monroe	3,147,574 32	3,052,846 32		94,728 00	1,840 24	1,640 38		199 86	920 13	820 19		99 94	462 74	410 11		52 63
Morgan	1,218,579 00	1,198,649 32		19,929 68	841 76	796 60		45 16	421 78	399 92		21 86	210 94	199 93		11 01
McDowell	365,551 00	319,425 15		46,131 85	164 88	132 88		32 00	82 75	67 13		15 62	41 48	33 59		7 89
Nicholas	940,484 16	933,745 57		6,738 59	576 79	603 11	26 32		289 37	301 56	12 19		145 14	150 78	5 64	
Ohio	20,805,750 00	19,224,540 00		1,581,210 00	12,918 68	11,660 50		258 18	6,459 34	5,830 25		629 09	3,226 77	2,918 87		307 90
Pendleton	1,698,609 46	1,627,790 79		70,818 67	1,085 96	947 06		138 90	543 90	474 90		69 00	275 03	240 48		34 55
Pleasants	1,197,052 70	1,136,811 72		60,240 98	826 62	702 49		124 13	414 25	352 88		61 37	207 07	176 67		30 40

TABLE Q.—*Continued.*

COUNTIES.	Total Value of All Personal Property and of Real Estate				TAX ON PERSONAL PROPERTY.											
					For State Purposes.				For General School Purposes.				State Public Building Purposes			
	1885	1886.	Increase.	Decrease.	1885.	1886.	Incr'se.	Decr'se	1885	1886.	Incr'se	Decr'se	1885	1886	Incr'se.	Decr'se
Pocahontas	$ 1,861,911 16	$ 1,838,199 81	.....	$ 22,711 35	$ 765 79	$ 710 18	$.....	$ 55 61	$ 383 45	$ 356 45	$.....	$ 27 00	$ 192 59	$ 177 75	$.....	$ 14 84
Preston	3,392,690 00	3,341,494 00	.....	51,196 00	2,233 01	2,147 98	.....	85 03	1,123 30	1,079 87	.....	43 43	564 16	541 45	.....	22 71
Putnam	2,131,587 00	2,040,423 00	.....	91,164 00	870 20	702 23	.....	167 97	440 20	353 82	.....	86 38	221 62	179 26	.....	41 36
Raleigh	1,089,979 97	993,650 17	.....	96,329 80	580 19	559 76	.....	30 43	290 14	279 96	.....	20 18	144 59	140 84	.....	3 75
Randolph	1,649,612 59	1,367,549 60	.....	282,062 99	565 62	474 13	.....	91 49	283 48	235 93	.....	47 55	138 25	116 73	.....	21 52
Ritchie	2,437,776 00	2,400,975 00	.....	36,801 00	1,303 77	1,218 70	.....	85 07	656 65	614 17	.....	42 48	330 79	308 63	.....	22 16
Roane	1,529,366 00	1,430,060 00	.....	99,306 00	699 77	766 94	68 17	.....	355 43	388 31	32 88	.....	177 53	195 64	18 11	.....
Summers	1,191,819 00	1,078,650 00	.....	113,169 00	766 58	663 87	.....	102 71	387 24	336 87	.....	50 37	194 29	168 57	.....	25 72
Taylor	3,771,341 05	3,578,619 30	.....	192,721 75	2,752 24	2,262 28	.....	489 96	1,376 12	1,131 14	.....	244 98	717 13	571 85	.....	145 28
Tucker	587,922 80	544,862 12	.....	43,059 68	202 74	225 28	22 54	.....	102 31	113 78	11 47	.....	46 41	56 98	10 57	.....
Tyler	2,130,370 00	2,089,464 00	.....	40,926 00	1,300 48	1,212 20	.....	88 28	655 89	611 63	.....	44 26	328 46	306 57	.....	21 89
Upshur	2,742,121 43	2,600,308 53	.....	141,812 90	1,503 73	1,245 89	.....	257 84	751 21	623 06	.....	128 15	375 72	311 53	.....	64 19
Wayne	2,455,549 00	2,108,589 00	.....	346,960 00	1,304 98	1,132 87	.....	172 11	655 47	570 36	.....	85 11	325 16	285 61	.....	39 49
Webster	1,037,729 17	574,468 04	.....	463,261 13	240 29	218 72	.....	21 57	120 49	109 57	.....	10 92	60 08	54 61	.....	5 47
Wetzel	2,377,565 76	2,355,039 47	.....	22,526 29	938 45	937 32	.....	1 13	471 54	469 83	.....	1 71	235 61	234 45	.....	1 16
Wirt	1,355,393 65	1,284,821 77	.....	70,571 88	577 95	498 68	.....	79 27	290 77	250 00	.....	40 77	146 89	125 53	.....	21 36
Wood	7,903,670 00	7,720,201 00	.....	183,469 00	5,042 59	4,690 86	.....	351 75	2,521 40	2,345 44	.....	175 96	1,264 38	1,173 74	.....	90 64
Wyoming	494,971 99	484,534 52	.....	10,437 47	257 55	218 50	.....	39 05	129 70	109 30	.....	19 40	63 50	54 44	.....	9 06
Total	$166,670,405 46	$159,514,752 67	$ 864,281 00	$8,075,008 02	$93,529 76	$85,545 67	$ 641 40	7,635 46	$46,850 11	$42,901 08	$ 322 38	4,280 46	$23,478 02	$21,408 97	$ 76 03	2,144 43

TABLE Q.—*Continued.*

COUNTIES.	TAX ON PERSONAL PROPERTY. Total Tax on Personal Property. 1885 Rate 20, 10 and 5c.	1886 Rate 20, 10 and 5c.	Increase	Decrease	TAX ON CAPITATION AT ONE DOLLAR PER HEAD. General School Purposes. 1885	1886	Increase	Decrease	TOTAL TAX ON LICENSE For State Purposes. 1885	1886	Increase	Decrease
Barbour	$ 2,579 18	$ 2,295 81	$	$ 283 37	$ 2,691	$ 2,669	$	$ 22	$ 91 56	$ 309 11	$ 213 55	$
Berkeley	5,285 58	5,083 66		201 92	3,618	3,641	23		2,479 53	2,566 25	86 72	
Boone	810 52	725 34		85 18	1,148	1,175	27		32 75	180 85	148 10	
Braxton	1,366 97	1,327 80		39 17	2,372	2,378	6		34 75	63 38	28 63	
Brooke	2,517 94	2,313 17		204 77	1,561	1,504		47	935 00	472 00		463 00
Cabell	3,320 28	2,992 33		327 95	3,714	3,728	14		2,467 62	2,765 47	296 85	
Calhoun	851 97	768 61		83 36	1,414	1,453	39			98 90	98 90	
Clay	321 12	317 77		3 35	763	806	43			26 25	26 25	
Doddridge	1,661 30	1,535 85		125 45	2,064	2,226	162		95 50	309 00	213 50	
Fayette	1,756 38	1,827 14	70 76		3,804	4,106	302		237 02	1,952 16	1,715 14	
Gilmer	1,253 52	1,175 41		78 11	1,705	1,708	3		51 00	190 70	139 70	
Grant	2,003 09	1,878 10		124 99	1,226	1,303	77		93 69	191 84	98 15	
Greenbrier	5,435 50	4,985 95		449 55	3,320	3,384	64		1,514 62	1,756 57	241 95	
Hampshire	3,849 20	3,451 97		397 23	2,227	2,354	127		345 53	593 65	248 12	
Hancock	2,080 05	1,990 92		89 13	1,201	1,152		49	40 50	222 00	181 50	
Hardy	3,401 49	3,163 63		237 86	1,498	1,547	49		318 50	511 05	192 55	
Harrison	8,784 22	7,601 32		1,182 90	4,559	4,538		21	501 30	866 61	365 31	
Jackson	2,295 94	2,253 36		42 58	3,514	3,589	75		75 15	403 40	328 25	
Jefferson	6,906 72	6,138 41		768 32	3,290	3,384	94		2,758 00	3,445 45	687 45	
Kanawha	4,882 75	5,722 40	839 65		7,128	7,603	475		4,258 00	6,231 65	1,973 65	
Lewis	3,783 17	3,255 74		527 43	2,770	2,790	20		387 85	337 83		50 02
Lincoln	1,121 72	944 73		176 99	1,898	1,982	84		31 00	69 25	38 25	
Logan	887 52	909 03	21 55		1,593	1,651	58		69 00	189 18	120 18	
Marion	6,533 83	5,700 58		833 25	4,013	4,061	48		650 85	1,559 35	908 50	
Marshall	3,523 14	3,713 89	190 75		4,129	4,096		33	402 00	519 82	117 82	
Mason	4,851 76	4,340 40		511 36	4,505	4,531	26		683 33	1,016 00	332 67	
Mercer	1,434 84	1,376 98		57 86	1,767	1,951	184		50 50	225 41	174 91	
Mineral	3,293 46	3,101 13		192 33	2,016	2,047	31		1,159 65	2,490 81	1,331 16	
Monongalia	5,621 38	5,232 85		388 53	3,212	3,368	156		164 00	851 84	687 84	
Monroe	3,224 11	2,870 68		353 43	2 362	2,389	27		544 25	446 00		98 25
Morgan	1,474 48	1,396 45		78 03	1,306	1,371	65		1,239 30	1,006 20		233 10

TABLE Q.—*Continued.*

COUNTIES.	TAX ON PERSONAL PROPERTY. Total Tax on Personal Property. 1885. Rate 20, 10 and 5c.	1886. Rate 20, 10 and 5c.	Increase	Decrease	TAX ON CAPITATION AT ONE DOLLAR PER HEAD. General School Purposes. 1885.	1886.	Increase	Decrease	TOTAL TAX ON LICENSE. For State Purposes. 1885	1886.	Increase	Decrease
McDowell	289 11	233 60		55 51	604	616	12					
Nicholas	1,011 30	1,055 45	44 25		1,640	1,694	54		47 10	171 15	24 05	
Ohio	22,604 79	20,409 62		2,195 17	8,968	8,730		238	19,668 35	21,938 60	2,270 25	
Pendleton	1,904 89	1,662 44		242 45	1,662	1,672	10		177 20	95 58		81 62
Pleasants	1,447 94	1,232 04		215 90	1,291	1,333	42		24 50	158 50	134 00	
Pocahontas	1,341 83	1,244 38		97 45	1,364	1,410	46		5 40	199 90	194 50	
Preston	3,920 47	3,769 30		151 17	4,086	4,261	175		76 55	350 24	273 69	
Putnam	1,532 02	1,235 31		296 71	2,463	2,378		85	2,254 59	474 50		1,780 09
Raleigh	1,014 92	980 56		34 36	1,576	1,623	47		72 10	94 50	22 40	
Randolph	987 35	826 79		160 56	1,917	1,971	54		95 66	171 90	76 24	
Ritchie	2,291 21	2,141 50		49 71	2,863	2,920	57		80 00	292 66	212 66	
Roane	1,232 73	1,351 92	119 19		2,571	2,635	64		92 33	249 45	157 08	
Summers	1,349 11	1,169 31		179 80	2,150	2,166	16		1,605 00	1,008 85		596 15
Taylor	4,845 49	3,965 27		880 22	2,683	2,598		85	828 33	991 00	162 67	
Tucker	351 46	396 04	44 58		699	762	63		144 33	462 10	317 77	
Tyler	2,284 83	2,130 40		154 43	2,454	2,477	23		74 80	214 45	139 65	
Upshur	2,630 66	2,180 48		450 18	2,246	2,321	75		179 83	277 00	97 17	
Wayne	2,285 61	1,988 90		296 71	3,172	3,027		145	115 08	203 50	88 42	
Webster	420 86	382 90		37 96	846	887	41		212 93	91 85		21 08
Wetzel	1,645 60	1,641 60		4 00	3,165	3,258	93		1,798 50	490 00		1,308 50
Wirt	1,015 61	874 21		141 40	1,651	1,694	43		88 90	207 15	118 25	
Wood	8,828 37	8,210 04		618 33	5,771	5,724		47	3,964 80	5,011 40	2,046 60	
Wyoming	451 05	382 24		68 81	899	955	56		3 75	51 85	48 10	
Total.	$ 163,800 34	$ 149,855 73	$ 1,330 73	$ 14,075 23	$ 139,102	$ 141,597	$ 3,250	$ 772	$ 53,321 78	$ 65,074 11	$ 17,379 10	$ 4,631 81

TABLE Q—*Continued.*

COUNTIES.	TAX ON REAL ESTATE. STATE PURPOSES. At 20 cts. on each $100.00. 1885.	1886.	Increase	Decrease.	PUBLIC BUILDING PURPOSES. At 5 cts on each $100.00. 1885.	1886	Increase.	Decrease	GENERAL SCHOOL PURPOSES. At 10 cts. on each $100.00 valuation. 1885	1886	Increase.	Decrease.
Barbour	$ 4,168 19	$ 4,174 47	$ 6 28	.....	$ 1,041 55	$ 1,044 81	$ 3 26	.....	$ 2,085 25	$ 2,088 51	$ 3 26	.....
Berkeley	8,748 58	8,784 85	36 27	.....	2,186 26	2,197 99	11 73	.....	4,374 87	4,393 22	18 35	.....
Boone	862 25	867 58	5 33	.....	215 59	217 28	1 69	.....	431 29	433 97	2 68	.....
Braxton	2,334 79	2,270 01	.....	$ 64 78	583 70	567 50	.....	$ 16 20	1,167 40	1,135 00	.....	$ 32 40
Brooke	4,732 38	4,753 37	20 99	.....	1,184 59	1,189 74	5 15	.....	2,367 15	2,377 68	10 53	.....
Cabell	5,466 24	5,500 45	34 21	.....	1,356 72	1,375 56	18 84	.....	2,733 18	2,760 92	27 74	.....
Calhoun	1,275 01	1,129 88	.....	145 13	320 94	278 36	.....	42 58	638 04	565 60	.....	73 44
Clay	656 49	656 52	03	.....	163 93	164 14	.....	21	328 31	328 31	.....	.....
Doddridge	3,020 74	3,085 21	64 47	.....	753 79	759 68	5 80	.....	1,510 78	1,541 35	30 57	.....
Fayette	3,882 91	3,727 95	.....	154 96	948 37	937 55	.....	10 82	1,952 40	1,865 20	.....	87 20
Gilmer	1,281 06	1,264 47	.....	16 59	316 66	316 87	21	.....	640 20	632 16	.....	8 04
Grant	3,059 39	3,055 81	.....	3 58	762 84	764 09	1 25	.....	1,529 81	1,528 42	.....	1 39
Greenbrier	7,741 77	7,827 18	85 41	.....	1,936 24	1,957 76	21 52	.....	3,873 74	3,915 22	41 48	.....
Hampshire	3,924 84	3,932 28	7 80	.....	981 46	983 40	1 94	.....	1,962 47	1,966 16	3 69	.....
Hancock	3,297 28	3,294 85	.....	2 38	826 42	824 77	.....	1 65	1,649 28	1,648 58	.....	70
Hardy	4,026 14	3,947 49	.....	78 65	1,007 44	987 66	.....	19 78	2,013 77	1,974 35	.....	39 42
Harrison	12,434 89	12,464 17	29 28	.....	3,112 70	3,118 54	5 84	.....	6,218 90	6,233 79	18 48	.....
Jackson	5,115 82	4,715 97	.....	399 85	1,276 58	1,181 65	.....	94 93	2,559 70	2,359 60	.....	200 10
Jefferson	9,700 76	9,748 22	47 46	.....	2,430 30	2,442 24	11 94	.....	4,851 56	4,875 44	23 88	.....
Kanawha	9,745 19	9,833 13	87 94	.....	2,425 10	2,463 10	38 00	.....	4,874 69	4,912 17	37 48	.....
Lewis	4,829 34	1,790 35	.....	38 99	1,189 83	1,195 80	5 97	.....	2,368 31	2,397 74	29 43	.....
Lincoln	1,930 21	1,702 60	.....	227 61	475 27	425 54	.....	49 73	964 66	851 10	.....	113 56
Logan	2,560 88	1,511 73	.....	1,049 15	640 68	376 83	.....	263 85	1,281 83	755 65	.....	526 18
Marion	6,599 77	6,666 62	66 85	.....	1,651 54	1,666 68	15 14	.....	3,302 30	3,335 70	33 40	.....
Marshall	8,825 02	8,584 04	.....	240 98	2,206 36	2,146 01	.....	60 35	4,412 51	4,292 02	.....	120 49
Mason	8,235 65	8,146 03	.....	89 62	2,062 33	2,041 94	.....	20 39	4,120 09	4,075 34	.....	44 75
Mercer	1,387 24	1,312 65	.....	74 59	347 37	325 66	.....	21 71	691 16	651 32	.....	39 84
Mineral	4,492 00	4,504 14	12 14	.....	1,121 27	1,127 24	5 97	.....	2,245 69	2,252 07	6 38	.....
Monongalia	6,777 39	6,805 24	27 87	.....	1,697 64	1,703 49	5 85	.....	3,389 19	3,405 12	15 93	.....
Monroe	4,450 72	4,483 97	33 25	.....	1,120 82	1,129 47	8 65	.....	2,230 06	2,246 80	16 74	.....
Morgan	1,596 04	1,600 57	4 53	.....	401 41	401 70	29	.....	800 75	801 53	78	.....

TABLE Q.—*Continued.*

COUNTIES.	TAX ON REAL ESTATE.								GENERAL SCHOOL PURPOSES.			
	STATE PURPOSES.				PUBLIC BUILDING PURPOSES.				At 10 cts on each $100.00 valuation.			
	At 20 cts. on each $100.00.		Increase.	Decrease.	At 5 cts. on each $100.00.		Increase.	Decrease.				
	1885.	1886.			1885.	1886.			1885.	1886.	Increase.	Decrease.
McDowell	$ 546 64	$ 506 75	$.....	$ 39 89	$ 136 94	$ 129 80	$.....	$ 7 14	$ 274 09	$ 255 10	$.....	$ 18 99
Nicholas	1,303 42	1,271 22	.....	32 20	329 23	317 72	.....	11 51	653 32	636 59	.....	16 73
Ohio	26,513 35	26,988 68	475 33	.....	6,628 33	6,746 50	118 17	.....	13,260 75	13,494 34	233 59	.....
Pendleton	2,311 97	2,308 40	.....	3 57	580 89	580 02	.....	87	1,157 61	1,155 89	.....	172
Pleasants	1,579 14	1,571 20	.....	7 94	377 16	393 41	16 25	.....	789 30	786 22	.....	3 08
Pocahontas	2,965 08	2,979 25	14 17	.....	741 00	744 02	3 02	.....	1,484 06	1,493 04	8 98	.....
Preston	4,552 86	4,537 93	.....	14 93	1,139 28	1,134 93	.....	4 35	2,277 97	2,270 50	.....	7 47
Putnam	3,393 05	3,378 45	.....	14 60	849 13	845 69	.....	3 44	1,697 18	1,690 05	.....	7 13
Raleigh	1,448 71	1,430 57	.....	18 14	359 49	358 33	.....	1 16	725 39	716 30	.....	9 09
Randolph	2,741 93	2,268 76	.....	473 17	685 16	570 40	.....	114 76	1,372 46	1,133 70	.....	38 76
Ritchie	3,571 91	3,584 43	12 52	.....	894 64	898 20	3 56	.....	1,788 04	1,794 35	6 31	.....
Roane	2,137 67	2,109 35	.....	28 32	541 18	526 91	.....	14 27	1,070 04	1,054 44	.....	15 60
Summers	1,636 46	1,501 99	.....	134 47	407 28	382 83	.....	24 45	819 19	755 26	.....	63 93
Taylor	4,874 68	4,894 96	20 28	.....	1,218 91	1,227 54	8 63	.....	2,437 81	2,448 18	10 37	.....
Tucker	974 17	866 77	.....	107 40	244 52	217 49	.....	27 03	487 67	433 9[illegible]	.....	53 71
Tyler	2,961 38	2,980 55	19 17	.....	741 65	745 67	4 02	.....	1,482 03	1,491 84	9 81	.....
Upshur	4,009 04	3,986 14	.....	22 90	1,000 88	994 25	.....	6 63	2,004 84	1,994 14	.....	10 70
Wayne	3,606 03	3,230 37	.....	375 66	902 35	800 41	.....	101 94	1,805 13	1,615 93	.....	189 20
Webster	1,956 31	937 32	.....	1,018 99	458 67	235 24	.....	223 43	979 71	466 57	.....	513 14
Wetzel	3,821 78	3,773 89	.....	47 89	956 44	944 08	.....	12 36	1,912 28	1,888 06	.....	24 22
Wirt	2,128 74	2,075 80	.....	52 94	533 40	519 49	.....	13 91	1,065 40	1,038 72	.....	26 68
Wood	10,767 38	10,749 53	.....	17 85	2,691 66	2,687 90	.....	3 76	5,383 70	5,374 95	.....	8 75
Wyoming	733 64	808 13	74 49	.....	183 90	195 18	11 28	.....	367 20	404 35	37 15	.....
Total	$ 237,894 27	$ 233,882 2[illegible]	1,185 97	$ 4,997 82	$ 59,347 79	$ 58,418 06	$ 334 09	$ 1,173 21	$ 118,864 51	$ 116,992 52	$ 627 01	$ 2,296 41

TABLE Q.—*Continued.*

COUNTIES.	TAX ON REAL ESTATE.				TOTAL TAX ON ALL SUBJECTS, BOTH PERSONAL AND REAL, INCLUDING LICENSE AND CAPITATION TAX.			
	Total Tax on Real Estate.		Increase.	Decrease.	For State Purposes.		Increase.	Decrease.
	1885.	1886.			1885.	1886.		
Barbour	$ 7,294 99	$ 7,307 79	$ 12 80		$ 5,728 89	$ 5,791 56	$ 62 67	
Berkeley	15,309 71	15,376 06	66 35		14,248 44	14,252 19	3 75	
Boone	1,509 13	1,518 83	9 70		1,358 15	1,462 52	104 37	
Braxton	4,085 89	3,972 51		$ 113 38	3,149 48	3,090 92		$ 58 56
Brooke	8,284 12	8,320 79	36 67		7,103 14	6,544 73		556 41
Cabell	9,556 14	9,636 93	80 79		9,826 92	9,971 64	144 72	
Calhoun	2,233 99	1,973 84		260 15	1,759 58	1,666 08		93 50
Clay	1,148 73	1,148 97	24		839 77	864 19	24 42	
Doddridge	5,285 31	5,386 24	100 93		4,065 78	4,271 85	206 06	
Fayette	6,783 68	6,530 70		252 98	5,117 95	6,718 70	1,600 75	
Gilmer	2,237 92	2,213 50		24 42	2,047 37	2,126 03	78 66	
Grant	5,352 04	5,348 32		3 72	4,297 50	4,320 07	22 57	
Greenbrier	13,551 75	13,700 16	148 41		12,360 24	12,429 66	69 42	
Hampshire	6,868 77	6,881 84	13 07		6,470 42	6,498 29	27 87	
Hancock	5,772 93	5,768 20		4 73	4,524 66	4,653 10	128 44	
Hardy	7,047 35	6,909 50		137 85	6,286 63	6,264 14		22 49
Harrison	21,766 49	21,816 50	50 01		17,947 32	17,665 07		282 25
Jackson	8,952 10	8,257 22		694 88	6,500 35	6,404 66		95 69
Jefferson	16,982 62	17,065 90	83 28		16,401 31	16,695 99	294 68	
Kanawha	17,044 98	17,208 40	163 43		16,786 68	19,320 09	2,533 41	
Lewis	8,387 48	8,383 89		3 59	7,372 49	6,978 05		394 44
Lincoln	3,370 14	2,979 24		390 90	2,601 74	2,340 29		261 45
Logan	4,483 39	2,644 21		1,839 18	3,137 23	2,220 24		916 99
Marion	11,553 61	11,669 00	115 39		10,978 39	11,476 74	498 35	
Marshall	15,443 89	15,022 07		421 82	11,811 67	11,254 64		577 03
Mason	14,418 07	14,263 31		154 76	11,685 61	11,635 06		50 55
Mercer	2,425 77	2,289 63		136 14	2,315 33	2,324 89	9 56	
Mineral	7,858 96	7,883 45	24 49		7,532 86	8,765 09	1,232 23	
Monongalia	11,864 22	11,913 85	49 63		10,153 37	10,641 82	488 45	
Monroe	7,801 60	7,860 24	56 64		6,835 21	6,570 35		264 86
Morgan	2,798 20	2,803 80	5 60		3,677 10	3,403 37		273 73

TABLE Q.—*Continued.*

COUNTIES.	TAX ON REAL ESTATE.				TOTAL TAX ON ALL SUBJECTS, BOTH PERSONAL AND REAL, INCLUDING LICENSE AND CAPITATION TAX			
	Total Tax on Real Estate.		Increase.	Decrease.	For State Purposes		Increase	Decrease
	1885.	1886.			1885.	1886.		
McDowell	957 67	891 65		66 02	711 52	639 63		71 89
Nicholas	2,285 97	2,225 53		60 44	1,927 31	2,045 48	118 17	
Ohio	46,402 43	47,229 52	827 09		59,100 38	60,587 78	1,487 78	
Pendleton	4,050 47	4,044 31		6 16	3,575 13	3,351 04		224 09
Pleasants	2,745 60	2,750 83	5 00		2,430 26	2,432 19	1 93	
Pocahontas	5,190 14	5,216 31	26 17		3,736 27	3,889 33	153 06	
Preston	7,970 11	7,943 36		26 75	6,862 42	7,036 15	173 73	
Putnam	5,939 36	5,914 19		24 17	6,517 84	4,555 18		1,962 66
Raleigh	2,533 59	2,505 20		28 39	2,101 00	2,084 83		15 17
Randolph	4,799 55	3,972 86		826 69	3 403 21	2.914 79		488 42
Ritchie	6,254 59	6,276 98	22 39		4,955 68	5,095 79	140 11	
Roane	3,748 89	3,690 70		58 19	2,929 77	3,126 74	196 97	
Summers	2,862 93	2,640 08		222 85	4,208 04	3,174 71		833 33
Taylor	8,531 40	8,570 68	39 28		8,455 25	8,148 24		307 01
Tucker	1,706 36	1,518 22		188 14	1,321 24	1,554 15	232 91	
Tyler	5,185 06	5,218 06	33 00		4,336 66	4,407 20	70 54	
Upshur	7,014 76	6,974 53		40 23	5,692 60	5,509 03		183 57
Wayne	6,313 51	5,646 71		666 80	5,026 09	4,566 74		459 35
Webster	3,394 69	1,639 13		1,755 56	2,409 53	1,247 89		1,161 64
Wetzel	6,690 50	6,606 03		84 47	6,558 73	5,201 21		1,357 52
Wirt	3,727 54	3,634 01		93 53	2,795 59	2,781 63		13 96
Wood	18,842 74	18,812 38		30 36	19,774 77	20,451 79	677 02	
Wyoming	1,284 74	1,407 66	122 92		994 94	1,078 48	83 54	
Total	$ 415,906 57	$ 409,383 82	$ 2,093 28	$ 8,617 15	$ 384,745 81	$ 384,505 02	$ 10,864 86	$ 11,026 56

TABLE Q.—*Continued.*

COUNTIES.	TOTAL TAX ON ALL SUBJECTS, BOTH PERSONAL AND REAL, INCLUDING LICENSE AND CAPITATION TAX															
	For General School Purposes.				For Building Purposes.				Total for All Purposes				Total amount of commissions on the assessment of taxes for State, School, Public Building, Capitation and License Tax.			
	1885.	1886.	Increase.	Decrease.	1885.	1886.	Increase.	Decrease	1885.	1886.	Increase	Decrease	1884.	1885.	Incr'se	Dec r'se
Barbour	$ 5,515 47	$ 5,415 68	$	$ 99 79	$ 1,412 37	$ 1,374 47	$	$ 37 90	$ 12,656 73	$ 12,581 71	$	$ 75 02	$ 797 70	$ 884 60	$ 86 90	$
Berkeley	9,502 94	9,590 12	87 18		2,941 34	2,924 66		16 68	26,692 72	26,766 97	74 25			1,469 60	1,469 60	
Boone	1,810 87	1,815 26	4 39		331 38	322 24		9 14	3,500 40	3,600 02	99 62		232 00	263 45	31 45	
Braxton	3,930 61	4,893 24	962 63		779 52	757 53		21 99	7,859 61	8,741 69	882 08		500 75	587 75	87 00	
Brooke	4,649 17	4,533 27		115 90	1,545 75	1,521 96		23 79	13,298 06	12,599 96		698 10	781 10	878 60	97 50	
Cabell	7,397 49	7,345 37		52 12	1,833 63	1,805 72		27 91	19,058 04	19,122 73	64 69		1,023 00	1,143 46	120 46	
Calhoun	2,296 89	2,240 03		56 86	443 49	388 24		55 25	4,499 96	4,294 35		205 61		339 40	339 40	
Clay	1,183 23	1,225 03	41 80		109 85	209 77	99 92		2,132 85	2,298 99	166 14		143 50	168 00	24 50	
Doddridge	4,050 04	4,196 17	146 13		990 29	979 07		11 22	9,106 11	9,447 09	340 98		617 00	682 03	65 03	
Fayette	6,259 67	6,497 10	237 43		1,203 46	1,200 20		3 26	12,581 08	14,416 00	1,834 92		816 00	905 51	89 01	
Gilmer	2,704 10	2,676 35		27 75	495 97	485 23		10 74	5,247 44	5,287 61	40 17		342 10	392 10	50 00	
Grant	3,327 87	3,368 63	40 76		1,049 45	1,032 56		16 89	8,674 82	8,721 26	46 44		565 20	647 35	82 15	
Greenbrier	8,748 54	8,725 82		22 72	2,713 09	2,671 20		41 29	23,821 87	23,826 68	4 81		†900 00	1,375 15	475 15	
Hampshire	5,288 65	5,306 35	17 70		1,531 43	1,486 82		44 61	13,290 50	13,291 46	96		834 10	899 20	65 10	
Hancock	3,449 55	2,370 40		79 15	1,124 30	1,109 62		14 68	9,098 51	8,133 12		965 39	589 60	679 00	89 40	
Hardy	4,484 62	4,426 68		57 94	1,494 09	1,440 36		53 73	12,265 34	12,131 18		134 16	769 90	847 30	77 40	
Harrison	13,293 90	12,949 32		344 58	4,369 79	4,208 04		161 75	35,611 01	34,822 43		788 58	1,674 15	1,816 45	142 30	
Jackson	6,728 39	6,791 25	62 86		1,608 45	1,507 07		101 38	14,837 19	14,702 98		134 21	937 75	1,088 10	150 35	
Jefferson	10,117 93	10,016 31		101 62	3,419 10	3,321 46		97 64	29,938 34	30,033 76	95 42		1,425 65	1,606 80	181 15	
Kanawha	13,394 44	14,143 39	748 95		3,132 61	3,301 46	168 85		33,313 73	36,764 94	3,451 21		1,578 90	1,722 22	143 32	
Lewis	6,225 16	6,128 46		96 70	1,730 85	1,660 95		69 70	15,328 50	14,767 46		561 04	923 25	1,005 61	82 36	
Lincoln	3,183 53	3,117 36		66 17	635 59	517 57		18 02	6,420 86	5,975 22		445 64	434 95	480 78	45 83	
Logan	3,128 81	2,666 86		461 95	766 87	506 32		260 55	7,032 91	5,393 42		1,639 49	464 45	525 77	61 32	
Marion	9,186 03	9,029 76		156 27	2,586 87	2,483 43		103 44	22,751 29	22,989 93	237 94		1,234 00	1,364 10	130 10	
Marshall	9,833 85	9,463 41		370 44	2,852 51	2,633 73		218 78	24,498 03	23,351 78		1,146 25	1,246 60	1,405 53	158 93	
Mason	10,013 15	9,848 34		164 81	2,759 40	2,667 31		92 09	24,458 16	24,150 71		307 45	1,295 45	1,401 67	106 22	
Mercer	2,870 79	2,995 75	124 96		551 99	522 38		29 61	5,738 11	5,843 02	104 91		355 62	387 02	31 40	
Mineral	5,202 31	5,184 28		18 03	1,592 90	1,573 02		19 88	14,328 07	15,522 39	1,194 32		860 38	977 93	117 55	
Monongalia	8,208 41	8,272 97	64 56		2,499 82	2,453 75		46 07	20,861 60	21,368 54	506 94		†950 35	1,290 42	340 07	
Monroe	5,512 19	5,455 99		56 20	1,584 56	1,539 58		44 98	13,931 96	13,565 92		366 04	843 60	927 60	84 00	
Morgan	2,528 55	2,472 45		56 10	612 35	601 63		10 72	6,818 00	6,477 45		340 55	388 65	438 20	49 55	
McDowell	960 84	938 23		22 61	178 42	163 39		15 03	1,850 78	1,741 25		109 53	113 25	138 85	25 60	
Nicholas	2,582 69	2,632 15	49 46		474 37	468 50		5 87	4,984 37	5,146 13	161 76		328 95	373 95	45 00	
Ohio	28,688 14	28,054 59		633 55	9,855 10	9,665 37		189 73	97,643 62	98,307 74	664 12		3,054 68	3,357 33	302 65	
Pendleton	3,363 51	3,302 79		60 72	855 92	820 50		35 42	7,794 56	7,474 33		320 23	560 30	574 00	13 70	

TABLE Q.—*Continued.*

COUNTIES.	TOTAL TAX ON ALL SUBJECTS, BOTH PERSONAL AND REAL, INCLUDING LICENSE AND CAPITATION TAX.												Total amount of commissions on the assessment of taxes for State, School, Public Building, Capitation and License Tax.			
	For General School Purposes.				For Building Purposes.				Total for All Purposes.							
	1885.	1885.	Increase.	Decrease.	1885.	1886.	Increase.	Decrease.	1885.	1886.	Increase.	Decrease	1884	1885	Incr'se	Dec r'se
Pleasants	$ 2,494 55	$ 2,472 10	.....	22 45	$ 584 23	$ 570 08	.....	$ 14 15	$ 5,509 04	$ 5,474 37	.....	$ 34 67	$ 361 80	$ 414 60	$ 52 80	.....
Pocahontas	3,231 51	3,259 49	$ 27 98	.....	933 59	921 77	.....	11 82	7,901 37	8,070 59	$ 169 22	.....	523 70	595 45	71 75	.....
Preston	7,487 27	7,611 37	124 10	.....	1,703 44	1,676 38	.....	27 06	16 053 13	16,323 90	270 77	.....	954 30	1,048 80	94 50	.....
Putnam	4,600 38	4,421 87	.....	178 51	1,070 75	1,025 15	.....	45 60	12,188 97	10,002 20	.....	2,186 77	680 95	735 45	74 50	.....
Raleigh	2,591 53	2,619 26	27 73	.....	504 08	499 17	.....	4 91	5,196 61	5,203 26	6 65	.....	334 35	386 15	51 80	.....
Randolph	3,572 94	3,340 63	.....	232 31	823 41	687 13	.....	136 28	7,799 56	6,942 55	.....	857 01	.....	580 80	580 80	.....
Ritchie	5,307 69	5,328 52	20 83	.....	1,225 42	1,306 83	$ 81 41	.....	11,488 79	11,731 14	242 35	.....	847 85	824 85	77 00	.....
Roane	3,996 47	4,077 75	81 28	.....	718 71	722 55	3 84	.....	7,644 95	7,921 04	282 09	.....	552 25	570 80	18 55	.....
Summers	3,356 43	3,258 13	.....	98 30	601 57	551 40	.....	50 17	8,166 04	6,984 24	.....	1,181 80	445 55	507 25	61 70	.....
Taylor	6,496 93	6,177 32	.....	319 61	1,936 04	1,799 39	.....	136 65	16,888 22	16,124 95	.....	763 27	951 50	1,072 25	120 75	.....
Tucker	1,288 98	1,399 74	20 76	.....	290 93	277 47	.....	12 46	2,901 15	3,141 36	240 21	.....	192 40	214 00	21 60	.....
Tyler	4,591 92	4,580 47	.....	11 45	1,070 11	1,052 24	.....	17 87	9,998 69	11,039 91	41 22	.....	675 40	749 23	73 83	.....
Upshur	5,202 05	4,938 14	.....	263 91	1,376 60	1,305 78	.....	70 82	12,271 25	11,752 95	.....	518 30	816 10	855 05	38 95	.....
Wayne	5,632 60	5,213 29	.....	419 31	1,227 51	1,086 08	.....	41 43	11.886 20	10,866 11	.....	1,020 09	†240 00	843 10	603 10	.....
Webster	1,946 20	1,463 14	.....	483 06	518 75	289 85	.....	28 90	4,874 48	3,000 83	.....	1,873 60	284 85	350 00	65 15	.....
Wetzel	5,548 82	5,615 89	67 07	.....	1,192 05	1,178 53	.....	13 52	13,299 60	11,995 63	.....	1,303 97	783 35	851 95	68 60	.....
Wirt	3,007 17	2,982 72	.....	24 45	680 29	645 02	.....	35 27	6,483 05	6,409 37	.....	73 68	436 60	483 60	47 00	.....
Wood	13,676 10	13,444 39	.....	231 71	3,956 04	3,861 64	.....	94 40	37,406 91	37,757 82	350 91	.....	1,637 85	1,851 25	213 40	.....
Wyoming	1,395 90	1,468 65	72 75	.....	247 40	249 62	2 22	.....	2,638 24	2,796 75	158 51	.....	.....	198 55	198 55	.....
Total	$ 305,047 77	$ 301,672 03	$ 3,030 31	$ 5,407 05	$ 82,727 80	$ 80,031 19	$ 356 24	$ 2,651 05	$ 772,521 38	$ 766,205 24	$ 11,733 61	$18,050 45	$ 38,201 68	$ 46,177 96	$7,895 78	.....

*Account not paid and no commission allowed. †Estimated on amount paid in on account only.

NOTE.—The increase in 1885, is caused principally by Public Building Tax for that year.

TABLE R.

Showing the Amount of License Tax on All Subjects, by Counties, as Reported by Assessors During the License Year from the First Day of May, 1885, to the Thirtieth Day of April, 1886, both inclusive.

COUNTIES.	Hotels	Distilleries	Wholesale & Retail Dealers in Liquor, Wines, &c	Druggists	Billiards and Pool	Auctioneers	Pedlers	Retail Dealers in Tobacco and Cigars	Pedlers of Sewing Machines	Circuses and Menageries	Shooting Galleries	Patent Rights	Concerts & Theatres	Boarding Houses & Restaurants	Skating Rinks	Bankers & Brokers	TOTAL.
Barbour	$ 34 00	$	$	$ 10 00	$	$ 33 66	$ 21 70	$ 170 00	$ 30 00	$	$	$	$	$	$	$	$ 299 36
Berkeley	73 00		1,875 00	70 00	80 00	7 67	26 00	321 75	15 00	77 00			20 00				2,565 42
Boone	30 00					5 00	50 00	63 75									148 75
Braxton	14 00					45		48 25									62 70
Brooke	51 00			60 00	85 00	10 53	30 00	118 75		35 00			20 00		26 67		436 95
Cabell	144 00		1,796 00	60 00	260 00	7 50		283 75	5 00	162 00			16 67		22 92		2,968 84
Calhoun	30 00			10 00			5 00	49 50									94 50
Clay	7 50							18 00									25 50
Doddridge	30 00			9 00		10 50	15 00	150 00		80 00							294 50
Fayette	82 00		1,490 00	10 00		3 50	60 00	300 00					15 00	3 75	26 66		1,990 91
Gilmer	40 00					5 80		142 75					2 00				190 55
Grant	26 00		15 00			11 34	30 00	94 00	10 00								186 34
Greenbrier	998 00			30 00	180 00	40 00	65 00	235 00		155 00		40 00	5 00				1,748 00
Hampshire	107 00		220 00	10 00	40 00	5 00	41 00	135 75	18 33								577 08
Hancock	18 00			30 00		14 50	38 00	60 00	20 00						50 00		230 50
Hardy	57 50		288 00	20 00		6 00	30 00	90 00	30 00								521 50
Harrison	75 00	20 00		33 00		20 00	28 75	390 00		274 00					22 28		862 63
Jackson	41 50						65 00	235 00		64 00							405 50
Jefferson	160 00		2,320 00	70 00	275 00	12 36	58 50	379 95	35 00	170 00							3,430 81
Kanawha	132 00		4,786 00	37 00	330 00	19 35	65 00	310 00		170 00	8 33		25 00	40 00	33 00		5,955 68
Lewis	52 50			10 00		5 00	87 00	162 00							25 00		341 50
Lincoln	12 50					9 00	6 00	48 00									75 50
Logan	22 50	41 75		5 00		5 85	27 50	85 75									188 35
Marion	105 00		750 00	70 00	35 00	15 00	190 00	338 00	39 69								1,442 69
Marshall	80 00			60 00	45 00	17 75	15 80	309 00			30 00				9 15		566 70
Mason	4 50		500 00	55 00			91 00	250 25			1 00		55 00				956 75
Mercer	24 75			100 00			11 16	90 00									225 91
Mineral	87 50		1,635 00	40 00	285 00	25 26	42 50	270 00					10 00		12 50		2,307 76

TABLE R.—*Continued.*

COUNTIES.	Hotels	Distilleries	Wholesale and Retail Dealers in Liquors, Wines, &c.	Druggists	Billiards and Pool	Auctioneer	Peddlers	Retail Dealers in Tobacco and Cigars	Peddlers of Sewing Machines	Circuses and Menageries	Shooting Galleries	Patent Rights	Concerts and Theaters	Boarding Houses and Restaurants	Skating Rinks	Bankers and Brokers	TOTAL.
Monongalia	90 00			20 00		30 33	270 00	215 50	75 35				19 00		25 00		735 18
Monroe	160 25			40 00	17 00	40 00	25 25	132 75					10 00				425 25
Morgan			112 50		90 00	5 80	123 12	90 85	22 92								445 19
McDowell																	
Nicholas	31 50						61 65	78 00									171 15
Ohio	330 00	300 00	18,420 00	270 00	703 00	15 00	45 00	910 00		100 00	63 00		175 00	45 00	450 00	250 00	22,076 00
Pendleton	10 00					6 00	20 00	59 00	10 00								105 00
Pleasants	37 50							111 00					10 00				158 50
Pocahontas	33 00						98 58	60 00				8 42					200 00
Preston	81 00					11 60	24 66	240 00									357 26
Putnam	20 00		85 50	30 00	25 00		5 00	164 00	18 32					3 75	23 18		374 75
Raleigh	20 00							74 50									94 50
Randolph	27 00	43 75		15 00		5 83	20 75	84 00									186 33
Ritchie	43 00			20 00		10 00		220 00									293 00
Roane	24 50			20 00		10 00	25 83	110 00				30 00					220 33
Summers	45 00		568 75	20 00	210 00	4 25		146 50						10 50			1,005 00
Taylor	154 00			40 00		7 00	20 00	249 00					4 00				474 00
Tucker	6 50		318 65				2 50	84 50						21 50	25 00		458 25
Tyler	8 50						7 50	193 10					5 00				214 10
Upshur	40 50			30 00		5 25	4 25	181 00					15 00				276 00
Wayne	17 00			10 00		7 50	12 50	146 50				10 00					203 50
Webster	39 00							34 50	18 35								91 85
Wetzel	12 50		175 00	25 00	90 00	2 00		178 95									483 45
Wirt	33 00			15 00			1 66	138 00	20 00								207 66
Wood	157 50		3,845 00	100 00		195 00	67 35	428 00						33 50		20 00	4,846 35
Wyoming	18 50						5 00	28 50									52 00
Total	$ 3,979 50	$ 405 50	$ 39,200 00	$ 1,454 00	$ 2,750 00	$ 646 58	$ 1,940 51	$ 9.457 35	$ 367 96	$ 1,287 00	$ 102 33	$88 42	$ 406 67	$ 158 00	$ 751 96	$ 270 00	$ 63,245 78

TABLE S.

Delinquent Lists Allowed the Sheriffs of the Several Counties for 1884 and 1885.

COUNTIES.	DELINQUENCIES AS ALLOWED BY COUNTY COURTS FOR 1884.				
	GENERAL STATE PURPOSES				
	Real Estate	Personal Property	Improper'y Charged.	License.	Total
Barbour	$ 23 66	$ 19 36	$ 3 95		$ 46 97
Berkeley	8 45	68 00	9 32		85 77
Boone	83 06	6 99	1 72		91 77
Braxton	314 85	17 81	101 87		434 53
Brooke	28 07	5 52			33 59
Cabell	106 50	65 92			172 42
Calhoun	178 35	14 56			192 91
Clay	42 56	5 77			48 33
Doddridge	53 91	30 28	47 64		131 83
Fayette	737 85	63 79	5 23		806 87
Gilmer	92 95	32 45			125 40
Grant	65	6 12			6 77
Greenbrier	17 82	24 24	9 65		51 71
Hampshire	8 46	13 13			21 59
Hancock		22 01		$ 1 50	23 51
Hardy	94 41	4 32	52		99 25
Harrison	26 04	112 20	15 72		153 96
Jackson	229 15	39 38	595 65		864 18
Jefferson	1 20	68 18	10 25		79 63
Kanawha	739 79	301 73	180 25		1,221 77
Lewis	89 96	50 19	33 26		173 41
Lincoln	745 51	23 73	19 57		788 81
Logan	1,302 60	16 77			1,319 37
Marion	9 86	39 02	15 45		64 33
Marshall	30 00	43 06	7 30		80 36
Mason	123 45	105 54	24 60		253 59
Mercer	20 13	12 72	10 93		43 78
Mineral	7 72	26 78	8 63		43 13
Monongalia	2 84	29 47			32 31
Monroe	23 88	30 15	5 26		59 29
Morgan	1 95	9 70	2 23		13 88
McDowell	14 03	4 18	2 97		21 18
Nicholas	182 24	17 76	6 64		206 64
Ohio	4 21	293 52			297 73
Pendleton	5 67	2 82			8 49
Pleasants	22 34	19 38	43		42 15
Pocahontas	41 03	7 83			48 86
Preston	48 03	47 25	12 02		107 30
Putnam	46 82	13 60	20 57		80 99
Raleigh	145 89	3 11	25 15		174 15
Randolph	551 93	14 62	10 35		576 90
Ritchie	106 81	32 03	2 73		141 57
Roane	153 18	32 00	379 15		564 33
Summers	12 80	37 00	4 11		53 91
Taylor	26 13	63 26	9 66		99 05
Tucker	314 38	1 41		25 00	340 79
Tyler	15 94	15 82			31 76
Upshur	884 70	12 06	1 48		898 24
Wayne	176 96	69 63	23 88		270 47
Webster	1,139 88	1 81	4 00		1,145 69
Wetzel	212 19	28 00	29 00		269 19
Wirt	154 94	31 91	15 29	23 41	225 55
Wood	82 76	171 85	18 87		273 48
Wyoming	163 35	5 31			168 66
Total	$ 9,651 84	$ 2,235 05	$ 1,675 30	$ 49 91	$ 13,612 10

TABLE S.—*Continued.*

COUNTIES	DELINQUENSIES ALLOWED BY COUNTY COURTS FOR 1884.					
	GENERAL SCHOOL PURPOSES.					
	Real Estate	Personal Property.	Capitation.	Improperly Charged.	Total.	Total State, General School and Public Building.
Barbour	$ 11 83	$ 8 03	$ 279 00	$ 1 98	$ 300 84	$ 347 81
Berkeley	4 35	34 00	810 00	4 20	852 55	938 32
Boone	41 53	3 92	119 00	85	165 30	257 07
Braxton	157 41	7 05	384 00	50 94	599 40	1,033 93
Brooke	14 04	2 92	136 00	.....	152 96	186 55
Cabell	53 33	33 97	801 00	.....	888 30	1,060 72
Calhoun	88 98	7 47	192 00	.....	288 45	481 36
Clay	21 42	2 91	80 00	.....	104 33	152 66
Doddridge	26 97	16 90	345 00	23 14	412 01	543 84
Fayette	367 90	32 43	1,313 00	2 68	1,716 01	2,552 88
Gilmer	46 96	16 48	319 00	.....	382 44	507 84
Grant	33	3 12	163 00	.....	166 45	173 22
Greenbrier	8 93	12 39	449 00	4 84	475 16	526 87
Hampshire	4 23	7 31	175 00	.....	186 57	208 16
Hancock	.....	11 34	251 00	2 05	264 39	287 90
Hardy	47 45	2 19	48 00	26	97 90	197 15
Harrison	13 50	59 30	972 00	7 88	1,052 68	1,206 64
Jackson	114 66	21 80	691 00	.....	827 46	1,691 64
Jefferson	60	35 38	173 00	5 13	214 11	293 74
Kanawha	367 46	149 85	2,489 00	86 85	3,093 16	4,314 93
Lewis	44 75	27 97	473 00	16 65	562 37	735 78
Lincoln	373 43	13 00	284 00	9 80	680 23	1,469 04
Logan	651 51	6 80	208 00	.....	866 31	2,185 68
Marion	4 95	20 11	465 00	7 55	497 61	561 94
Marshall	15 00	21 51	620 00	4 50	661 01	741 37
Mason	61 83	53 62	1,243 00	12 31	1,370 76	1,624 35
Mercer	10 08	6 80	278 00	5 42	300 30	344 08
Mineral	3 86	12 43	173 00	4 30	193 59	236 72
Monongalia	1 42	14 65	237 00	.....	253 07	285 38
Monroe	10 61	15 45	422 00	2 83	450 89	510 18
Morgan	99	5 01	146 00	1 13	153 13	167 01
McDowell	7 05	2 20	126 00	1 49	136 74	157 92
Nicholas	90 53	9 46	263 00	2 37	365 36	572 00
Ohio	2 08	146 80	3,079 00	.....	3,227 88	3,525 61
Pendleton	2 85	1 47	89 00	.....	93 32	101 81
Pleasants	11 18	10 04	249 00	21	270 43	312 58
Pocahontas	18 56	4 05	113 00	.....	135 61	184 47
Preston	23 92	47 14	490 00	6 01	567 07	674 37
Putnam	23 39	6 80	370 00	10 35	410 54	491 53
Raleigh	73 86	1 60	74 00	12 58	162 04	336 19
Randolph	273 61	8 49	156 00	5 34	443 44	1,020 34
Ritchie	53 28	15 56	398 00	1 39	468 23	609 80
Roane	76 79	16 08	527 00	176 48	796 35	1,360 65
Summers	6 44	29 14	338 00	2 10	375 68	429 59
Taylor	13 06	31 38	415 00	4 83	464 27	563 32
Tucker	158 80	73	64 00	.....	223 53	564 32
Tyler	7 97	8 78	262 00	.....	278 75	310 51
Upshur	442 35	1 18	130 00	74	574 27	1,472 51
Wayne	88 23	34 33	662 00	11 94	796 50	1,066 97
Webster	567 68	75	40 00	2 02	610 45	1,756 14
Wetzel	106 13	14 49	448 00	14 72	583 34	852 53
Wirt	76 90	15 91	371 00	7 64	471 45	697 00
Wood	41 40	86 00	1,732 00	9 43	1,868 83	2,142 31
Wyoming	81 80	2 80	69 00	.....	153 60	322 26
Total	$ 4,818 17	$ 1,161 32	$ 25,203 00	$ 524 93	$ 31,707 42	$ 45,319 52

TABLE S.—*Continued.*

COUNTIES.	DELINQUENCIES ALLOWED BY COUNTY COURTS FOR 1885. General State Purposes.					DELINQUENCIES ALLOWED BY COUNTY COURTS FOR 1885. General School Purposes					DELINQUENCIES ALLOWED BY COUNTY COURTS FOR 1885. Public Building Purposes				
	Real Estate.	Personal Property.	Improperly Charged.	License	Total.	Real Estate.	Personal Property.	Capitation.	Improperly Charged.	Total.	Real Estate.	Personal Property.	Improperly Charged.	Total.	Total State, General School and Public Building
Barbour	$ 583 00	$ 17 96	$ 2 91	.....	$ 26 70	$ 2 97	$ 8 30	$ 250 00	$ 1 46	$ 262 73	$ 1 46	$ 4 72	$ 73	$ 6 91	$ 296 34
Berkeley	13 83	63 49	12 11	.....	89 43	7 30	33 78	927 00	6 15	974 23	3 57	17 79	3 03	24 39	1,088 05
Boone	118 07	7 06	2 07	13 35	140 55	59 00	7 70	90 00	1 04	157 74	29 52	1 94	52	31 98	330 27
Braxton	262 16	8 52	341 31	.....	611 99	130 57	4 43	222 00	169 65	526 65	65 59	2 23	85 32	153 14	1,291 78
Brooke	.....	14 93	.....	.....	14 93	.....	7 70	19 00	.....	186 70	.....	.....	3 78	3 78	206 41
Cabell	100 41	36 63	18 13	.....	155 17	48 94	18 79	651 00	9 10	727 83	19 63	11 94	4 56	36 13	919 13
Calhoun	228 18	6 75	1 21	.....	236 14	113 87	3 51	176 00	61	293 99	56 98	1 88	30	59 16	589 29
Clay	24 54	3 17	55	.....	28 26	12 22	1 82	104 00	28	118 32	6 18	84	14	7 16	153 74
Doddridge	33 52	25 71	13 70	.....	72 93	16 79	15 41	300 00	6 86	337 06	8 49	7 00	3 42	18 91	428 90
Fayette	549 60	42 71	.....	.....	592 31	273 19	21 01	1,147 00	.....	1,441 20	125 74	11 85	.....	137 59	2,171 10
Gilmer	81 85	13 92	74	.....	96 51	39 24	6 07	256 00	35	301 66	22 15	3 48	22	25 85	424 02
Grant	54	2 24	.....	.....	2 78	28	1 22	119 00	.....	120 50	14	61	.....	75	124 03
Greenbrier	186 45	21 12	13 63	.....	221 20	93 36	10 83	414 00	.....	518 19	46 63	5 28	3 42	55 33	794 72
Hampshire	6 10	16 39	1 66	.....	24 15	3 05	7 92	198 00	41	209 38	1 50	4 53	41	6 44	239 97
Hancock	3 20	15 59	6 00	.....	24 79	1 60	8 06	225 00	3 00	237 66	80	4 06	1 50	6 36	268 81
Hardy	81	79	100 20	.....	101 80	40	42	17 00	50 10	67 92	19	21	25 04	25 54	195 16
Harrison	10 73	107 08	9 34	.....	127 15	5 38	53 16	956 00	4 63	1,019 17	2 70	27 79	2 96	33 45	1,179 77
Jackson	237 66	47 81	228 71	.....	514 18	118 74	23 76	715 00	114 33	971 83	59 48	11 75	57 22	128 45	1,614 46
Jefferson	12 23	83 71	3 34	.....	99 28	6 13	43 64	1,084 00	1 67	1,135 44	3 19	20 92	10	24 21	1,258 93
Kanawha	845 92	229 28	89 11	.....	1,164 31	423 26	146 64	2,640 00	44 56	3,254 46	209 55	62 28	21 92	293 75	4,712 52
Lewis	13 93	23 51	34 09	.....	71 53	7 38	12 26	274 00	17 05	310 69	3 49	6 23	8 54	18 26	400 48
Lincoln	697 53	21 11	11 02	.....	729 66	355 45	10 68	223 00	5 34	594 47	175 90	5 38	2 76	184 04	1,508 17
Logan	1,291 47	12 12	15 30	.....	1,318 89	646 14	6 20	170 00	7 92	830 26	322 77	3 28	3 87	329 92	2,479 07
Marion	11 08	65 31	7 29	.....	83 68	5 56	33 40	536 00	3 65	578 61	2 77	16 88	1 31	20 96	683 25
Marshall	36 08	50 12	1 86	.....	88 06	18 04	25 32	763 00	93	807 29	9 02	13 88	47	23 37	918 72
Mason	114 61	107 39	114 39	.....	336 39	57 22	53 48	1,427 00	57 29	1,594 99	28 80	30 70	28 65	88 15	2,019 53
Mercer	6 75	13 62	3 92	100 00	124 29	3 18	7 11	317 00	1 86	329 15	1 58	3 74	92	6 24	459 68
Mineral	8 92	16 25	3 48	.....	28 65	4 16	8 18	195 00	1 63	208 97	1 89	4 44	92	7 25	244 87
Monongalia	.....	1 30	7 55	.....	8 85	69	3 86	187 00	.....	191 55	35	1 98	.....	2 33	202 73
Monroe	11 14	16 00	3 34	.....	30 48	5 61	8 34	229 00	1 68	244 63	2 82	4 44	85	8 11	283 22
Morgan	2 60	4 58	6 19	.....	13 37	1 30	3 37	72 00	3 12	79 79	65	1 31	1 51	3 47	96 63
McDowell	9 77	6 53	10 31	.....	26 61	4 90	3 11	85 00	5 30	98 21	2 47	1 76	2 73	6 96	131 88
Nicholas	209 75	10 08	11 88	6 00	237 71	102 52	5 28	177 00	5 98	290 78	53 28	2 65	3 08	59 01	587 50

TABLE S.—*Continued.*

COUNTIES.	DELINQUENCIES ALLOWED BY COUNTY COURTS FOR 1885. GENERAL STATE PURPOSES.					DELINQUENCIES ALLOWED BY COUNTY COURTS FOR 1885. GENERAL SCHOOL PURPOSES.					DELINQUENCIES ALLOWED BY COUNTY COURTS FOR 1885. PUBLIC BUILDING PURPOSES				
	Real Estate.	Personal Property.	Improperly Charged	License	Total.	Real Estate.	Personal Property.	Capitation.	Improperly Charged.	Total.	Real Estate.	Personal Property.	Improperly Charged.	Total.	Total State, General School and Public Buildings.
Ohio	.....	350 78	41 44	.....	392 22	.....	175 43	3,240 00	20 72	3,436 15	.....	89 47	10 40	99 87	3,928 24
Pendleton	3 21	4 23	2 60	.....	10 04	1 62	2 19	88 00	1 31	93 12	82	1 24	65	2 71	105 87
Pleasants	20 56	17 67	1 20	.....	39 43	10 47	8 67	223 00	30	242 44	5 25	4 32	30	9 87	293 74
Pocahontas	58 20	8 11	.....	.....	66 31	28 99	4 02	114 00	.....	147 01	14 42	2 16	.....	16 58	229 90
Preston	37 82	29 32	11 58	.....	78 72	18 97	14 23	348 00	5 81	387 01	95	7 82	2 93	11 70	447 43
Putnam	60 10	20 37	19 91	.....	100 38	30 20	10 51	445 00	9 94	495 65	15 08	5 01	4 90	24 99	621 02
Raleigh	93 29	6 66	78	.....	100 73	46 65	3 82	89 00	40	139 87	22 88	1 93	20	25 01	265 61
Randolph	499 21	7 06	19 33	15 82	541 42	249 62	3 68	165 00	9 62	427 92	125 34	1 79	4 82	131 95	1,101 29
Ritchie	91 97	21 46	6 02	.....	119 45	45 97	11 07	443 00	2 94	502 98	23 01	6 35	1 57	30 93	653 36
Roane	106 51	30 08	20 11	3 00	159 70	40 66	15 32	542 00	10 13	608 11	20 91	8 29	5 97	35 17	802 98
Summers	17 15	13 93	8 92	.....	40 00	8 60	7 20	236 00	4 30	256 10	4 30	3 63	1 60	9 53	305 63
Taylor	21 05	52 93	21 60	.....	95 58	10 27	26 94	296 00	10 81	344 02	5 45	13 41	5 41	24 27	463 87
Tucker	177 44	23 77	2 23	.....	203 44	89 01	11 91	72 00	1 11	174 03	44 41	5 69	56	50 66	428 13
Tyler	32 26	32 73	2 43	.....	67 42	16 20	16 23	494 00	1 12	527 55	8 13	8 85	67	17 65	612 62
Upshur	74 37	17 77	.....	.....	92 14	37 18	8 96	162 00	.....	208 14	18 58	4 53	.....	23 11	323 39
Wayne	157 00	40 75	17 56	.....	215 31	78 53	20 25	599 00	9 04	706 82	39 31	10 61	4 68	54 60	976 73
Webster	1,253 63	3 05	2 24	.....	1,258 92	626 88	1 57	57 00	1 12	686 57	295 38	74	1 12	297 24	2,242 73
Wetzel	252 48	19 00	80 56	.....	352 04	126 22	9 73	290 00	40 31	466 26	4 77	63 15	20 19	88 11	906 41
Wirt	91 01	14 67	9 30	.....	114 98	45 35	7 53	239 00	4 61	296 49	22 04	4 41	2 34	28 79	440 26
Wood	58 32	180 46	44 19	.....	282 97	29 17	90 53	2,053 00	22 12	2,194 82	14 66	48 11	11 02	73 79	2,551 58
Wyoming	180 38	5 89	.....	.....	186 27	90 14	2 99	83 00	.....	176 13	45 07	1 30	.....	46 37	408 77
Total	$ 8,421 22	$ 2,013 47	$ 1,387 34	$ 138 17	$11,960 20	$ 4,199 14	$ 1,055 54	$25,603 00	$ 681 66	$31 539 34	$ 2,000 04	$ 590 58	$ 349 53	$ 2,940 15	$ 46,439 69

TABLE T.

Showing the Apportionment of the General School Fund to the several Counties, made June 10, 1885, and June 10, 1886.

COUNTIES.	Amount apportioned for the School Year 1885	Amount apportioned for the School Year 1886
Barbour	$ 2,936 06	$ 6,558 61
Berkeley	2,512 34	5,707 89
Boone	1,589 78	3,604 58
Braxton	2,940 92	6,685 99
Brooke	1,514 64	3,155 71
Cabell	3,890 62	8,852 99
Calhoun	1,904 26	4,418 91
Clay	1,058 92	2,367 17
Doddridge	2,995 19	6,529 80
Fayette	3,380 64	7,726 27
Gilmer	2,180 47	4,801 05
Grant	1,382 45	3,066 24
Greenbrier	3,887 84	8,828 72
Hampshire	2,482 43	5,515 30
Hancock	1,131 98	2,597 66
Hardy	1,649 61	3,847 21
Harrison	5,142 28	11,365 73
Jackson	4,450 70	9,644 57
Jefferson	3,608 15	8,120 54
Kanawha	9,350 17	20,364 29
Lewis	3,372 30	7,469 99
Lincoln	2,608 36	5,824 65
Logan	2,225 70	4,955 73
Marion	4,253 75	9,711 29
Marshall	4,640 64	10 007 00
Mason	5,762 88	12,788 15
Mercer	2,256 31	5,531 98
Mineral	2,465 73	5,3'3 61
Monongalia	3,500 31	7,720 20
Monroe	2,815 69	6,638 98
Morgan	1,482 04	3,345 27
McDowell	1,038 75	2,533 97
Nicholas	2,184 65	4,907 21
Ohio	1,675 36	3,534 83
Pendleton	1,991 92	4,596 34
Pleasants	1,553 70	3,583 35
Pocahontas	1,375 47	3,196 66
Preston	4,828 49	10,587 80
Putnam	3,231 75	7,130 31
Raleigh	2,127 60	4,958 77
Randolph	2,247 96	5,174 10
Ritchie	3,778 61	8,404 12
Roane	3,584 49	8,058 37
Summers	2,562 44	5,986 91
Taylor	2,712 72	6,087 00
Tucker	946 21	2,297 41
Tyler	2,941 62	6,356 92
Upshur	2 798 99	6,449 43
Wayne	4,134 14	9,165 37
Webster	1,104 15	2,585 53
Wetzel	3,940 02	9,054 67
Wirt	2,133 86	4,732 81
Wood	6,192 86	13,605 51
Wyoming	1,431 15	3,343 75
Martinsburg City	1,357 40	3,078 40
Wheeling City	7,276 83	15,249 34
Total	$ 164,524 30	$ 367,724 96

TABLE U.

Description of Invested School Fund.

Stock in First National Bank, Fairmont, W Va	$ 50,000 00	
Stock in Parkersburg National Bank	40,000 00	
Stock in National Bank of West Virginia at Wheeling	30,000 00	$120,000 00

U. S. Registered Central Pacific Railroad Bonds.

No. 2037, dated August 2, 1866, interest from July 10, 1866	$ 1,000 00	
No. 2038, dated August 2, 1866, interest from July 10, 1866	1,000 00	
No. 2039, dated August 2, 1866, interest from July 10, 1866	1,000 00	
No. 2040, dated August 2, 1866, interest from July 10, 1866	1,000 00	
No 2041, dated August 2, 1866, interest from July 10, 1866	1 000 00	
No 2042, dated August 2, 1866, interest from July 10, 1866	1,000 00	
No 2043, dated August 2, 1866, interest from July 10, 1866	1,000 00	
No. 2044, dated August 2, 1866, interest from July 10, 1866	1,000 00	
No. 2045, dated August 2, 1866, interest from July 10, 1866	1,000 00	
No. 2046, dated August 2, 1866, interest from July 10, 1866	1,000 00	
No. 2047, dated August 2, 1866, interest from July 10, 1866	1,000 00	
No. 2200, dated January 22, 1868, interest from January 1, 1868	1 000 00	
No. 30, dated January 22, 1868, interest from January 1, 1868	5 000 00	
No. 251, dated January 22, 1868, interest from January 1, 1868	10,000 00	
No 252, dated January 22 1868, interest from January 1, 1868	10,000 00	$37,000 00

U. S. Registered Union Pacific Railroad Bonds.

No. 1982, dated January 21, 1869, interest from January 1, 1869	$ 10,000 00	
No 1525, dated January 21, 1869, interest from January 1, 1869	5,000 00	
No. 235, dated March 13, 1869, interest from February 10, 1869	10,000 00	
No. 236, dated March 13, 1869, interest from February 10 1869	10,000 00	
No. 3739, dated October 27, 1873, interest from July 1, 1873	10,000 00	
No. 3759, dated November 7, 1873, interest from July 1, 1873	10,000 00	$55,000 00

Wheeling City Bonds, Four and one half per cent.

560 bonds (Nos 31 to 590 inclusive) $100 00 each	$ 56,000 00	
21 bonds (Nos 830 to 850 inclusive) $1,000 00 each	21,000 00	
46 bonds (Nos 751 to 796 inclusive) $500 00 each	23,000 00	$100,000 00

Barbour County Bonds, six per cent.

50 bonds of $1,000 00 each	$ 50,000 00	
20 Grafton district bonds (Taylor county) 6 per cent	20,000 00	

Bonds of the State of West Virginia.

Dated October 29, 1873, bearing interest from October 29, 1873	$ 16,970 00	
Dated August 10, 1876	35,000 00	
Dated September 28, 1876, bearing interest from September 28, 1876	11,000 00	
Dated June 13, 1877	15,541 48	
Dated April 10, 1885	34,000 00	
Dated June 9, 1886	20,000 00	
Dated July 1, 1886	5,000 00	$137,511 48
Temporary loan to State for Hospital for Insane	$ 49,000 00	
Balance in Treasury uninvested September 30, 1886	1,961 70	
Total amount of School Fund October 1, 1886		$ 570,473 18

TABLE V.

Statement Showing Amount of Taxes Paid into the Treasury by Railroad Companies for the Year 1885.

NAME OF ROAD.	For State Purposes	For Gen'l School Purposes	For State Public Building Purposes	For County & District Purposes.	For M'nicip'l Purposes	TOTALS.
Winifrede Railroad Company..	$ 108 81	$ 54 40	$ 27 20	$ 1,006 16	.....	$ 1,196 87
Cumberland and Pennsylvania Railroad Company	19 85	9 92	4 95	89 30	$ 44 64	168 66
Wheeling & Elm Grove R. R. Co	55 77	27 91	13 85	295 48	75 47	468 48
West Virginia Central and Pittsburg Railroad Company	604 15	302 08	151 02	2,651 35	.....	3,708 60
Weston & Buckhannon R. R. Co	76 50	38 26	19 12	400 25	31 43	565 56
Clarksburg, Weston & Glenville R R. and Trans. Co..... ...	168 99	84 51	42 21	689 19	65 27	1,050 20
Grafton and Greenbrier R R. Co	129 73	64 87	32 44	665 31	13 50	905 85
Chesapeake and Ohio R'y Co.....	4,986 42	2,493 23	1,246 59	32,734 45	1,632 80	43,093 49
Pennsboro & Harrisville R R. Co	10 47	5 22	2 62	72 30	.....	90 61
South Branch R. R. Co.....	451 39	225 69	112 85	1,468 77	.....	2,258 70
Baltimore and Ohio R. R. Co....	9,337 79	4,668 83	2,334 40	42,133 19	5,128 72	63,602 84
Laurel Fork & Sand Hill R. R. Co	30 70	15 35	7 68	246 59	.....	300 32
Winchester & Potomac R. R. Co	594 82	297 41	148 69	872 50	49 58	1,963 00
Wheeling, Pittsburg and Baltimore Railroad Company.....	381 66	190 83	95 41	1,988 70	473 85	3,130 45
Parkersb'g Branch B & O. R. R. Co	3,218 05	1,609 03	804 54	17,273 09	279 85	23,184 56
Shenandoah Valley R. R. Co. .	467 16	233 58	116 79	1,580 36	30 73	2,428 62
Ohio River R. R. Co	1,091 34	545 67	272 86	6,894 32	190 52	8,994 71
Norfolk and Western R. R. Co	557 40	278 70	139 36	2,383 87	..... .	3,359 33
Ohio Central R. R. Co.....	578 71	289 36	144 68	4,403 22	56 38	5,472 35
Pittsburg, Cincinnati and St. Louis Railway Company..	234 85	117 42	58 71	1,014 21	..... .	1,425 19
Martinsburg & Potomac R R. Co	177 55	88 78	44 42	724 45	158 57	1,193 77
Kanawha & Coal River R. R Co	101 69	50 80	25 41	990 54	.....	1,168 35
Pittsburg, Wheeling & Kentucky Railroad Company..... .. .	581 45	290 70	145 36	2,798 38	567 35	4,383 24
Total.....	$ 23,965 07	$ 11,982 55	$ 5,991 19	$ 123,376 28	$ 8,798 66	$174,113 75

TABLE W—1.

List of Sheriffs and Collectors in Arrears for License Tax for 1861. 1862 and 1863.

COUNTY.	Name of Officer.	Tax of 1861	Tax of 1862	Tax of 1863	Aggregate
Cabell	J B Bumgardner	$	$ 186 05	$	$ 486 05
Harrison	James Monroe	31 40			31 40
Harrison	T L Moore		34 61		34 61
Jackson	James F Scott		597 20	659 80	1,257 00
Marion	Rawley Morris			96 50	96 50
Monongalia	James Odbert	966 97	986 89		1,943 86
Randolph	Jesse F Phares		156 40		156 40
Total		$ 988 37	$1,961 15	$ 756 30	$ 3,705 82

TABLE W—2.

List of Sheriffs in Arrears for Taxes for 1861 and 1862.

COUNTY.	Name of Officer	State Tax for 1861	State Tax for 1862	Aggregate
Cabell	J B Bumgardner	$ 1,389 72	$ 3,338 93	$ 4,728 65
Jackson	James F Scott	3,335 83	1,203 62	4,539 45
Mason	W E Wetzel	3,410 21		3,410 21
Monongalia	James Odbert		3,952 34	3,952 34
Pleasants	James Hamlin		42 71	42 71
Pleasants	Thomas Johnson	65 92		65 92
Randolph	Jesse Phares	2,027 41	3,287 81	5,315 22
Wayne	James Bartram		2,943 16	2,943 16
Wayne	Morgan Garrett		1,023 41	1,023 41
Total		$10,229 09	$15,791 98	$26,021 07

TABLE W—3.

List of Sheriffs in Arrears for Taxes for 1863 and 1864.

COUNTY.	Name of Officer.	State Tax 1863	State Tax 1864	Militia Fines	Aggregate.
Jackson	G S M King	$	$	$ 474 40	$ 474 80
Wayne	James Bartram	302 68	304 71		607 39
Total		$ 302 68	$ 304 71	$ 474 40	$ 1,081 79

TABLE W—4.

List of Sheriffs in Arrears for Taxes for 1865.

COUNTY.	Name of Officer	State Tax	School Tax.	License Tax.	Militia Fines	Aggregate
Boone	W V Bias	$ 619 26	$ 16 94	$ 9 60		$ 645 80
Jackson	G S M King				$ 582 00	582 00
Putnam	B P Morris	10 65				10 65
Wayne	Morgan Garrett	1,039 46	882 80			1,922 26
Wayne	James Bartram	781 97				781 97
Total		$ 2,451 34	$ 899 74	$ 9 60	$ 582 00	$ 3,942 68

TABLE W—5.

List of Sheriffs in Arrears for Taxes for 1866.

COUNTY.	Name of Officer.	State Tax	School Tax	License Tax.	Fines	Sale of delinquent Lands.	Militia Fines.	Aggregate
Boone	W V Bias	$ 1,200 51	$ 926 29	$ 22 92	$50 00			$ 2,199 72
Calhoun	N Polling			66 65				66 65
Grant	John R Dolly		145 94					145 94
Logan	Jasper Perry			25 00				25 00
Taylor	R Davison		36 19		38 00	$ 49 47		123 66
Tyler	L W Martin			132 19			$ 243 45	375 64
Wayne	Morgan Garrett	1,071 62	1,156 18					2,227 80
Wayne	James Bartram	861 14	404 33	92 62				1,358 09
Wyoming	W Roach	350 57	508 36	158 90				1,017 83
Total		$ 3,483 84	3,177 29	$ 498 28	$88 00	$ 49 47	$ 243 45	$ 7,540 33

TABLE W—6.

List of Sheriffs in Arrears for Taxes for 1867.

COUNTY	Name of Officer.	State Tax	School Tax	License Tax	Militia Fines	Jury Costs	Aggregate.
Boone	E R Bias	$ 730 23	$ 1,051 97				$ 1,782 20
Braxton	G H Morrison		95 63				95 63
Harrison	T F Roane				$ 78 75		78 75
Logan	Jasper Perry	9 91	3 88	$ 167 45			181 24
Logan	Harrison Blair	855 07	764 04				1,619 11
Taylor	R Davisson					$ 6 00	6 00
Total		$ 1,595 21	$ 1,915 52	$ 167 45	$ 78 75	$ 6 00	$ 3,762 93

TABLE W—7.

Lists of Sheriffs in Arrears for Taxes for 1868.

COUNTY.	Name of Officer	State Tax	School Tax.	License Tax.	Fines.	Jury Costs.	Aggr,te.
Boone	E R Bias	$ 1,128 12	$ 1,325 27	$ 262 29	$ 23 00	$ 18 00	$ 2,756 68
Jackson	G S M King	185 93	377 86				563 79
Logan	Harrison Blair	1,081 28	1,439 96	123 17			2,644 41
Mrogan	Lewis Allen		51 65				51 65
Putnam	Isaac A Wade		417 79				417 79
Ritchie	Benjamin Wells	139 38	281 42				420 80
Taylor	R Davisson				1 00		1 00
Total		$ 2,534 71	$ 3,893 95	$ 385 46	$ 24 00	$ 18 00	$ 6,856 12

TABLE W—8.

Lists of Sheriffs in Arrears for Taxes for 1869.

COUNTY.	Name of Officer	State Tax	School Tax.	License Tax	Sale of Delinq't Lands	Fines	Aggregate
Boone	E R Bias	$ 2,222 91	$ 1,366 58	$ 230 31		$ 2 00	$ 3,821 80
Jackson	D J Keeney		864 66		$ 34 57		899 23
Lincoln	G Adkins		155 28				155 28
Logan	Harrison Blair	1,078 33	1,440 02	99 99			2,618 34
Marion	H M Ice	903 55	4,121 53	988 28			6,013 36
Marshall	H Keltz				144 18		144 18
Mercer	Benjamin White	1,466 01	1,932 04				3,398 05
Morgan	Lewis Allen	703 01	1,774 77	550 30	561 19		3,589 27
Putnam	Isaac A Wade	1,218 03	1,786 33				3,004 36
Wirt	F B Stoddard		930 23	523 96	3,890 32	6 80	5,351 31
Wyoming	R T Lusk		384 07				384 07
Total		$ 7,591 84	$ 14,755 51	$ 2,392 84	$ 4,630 26	$ 8 80	$ 29,379 25

TABLE W--9.

List of Sheriffs in Arrears for Taxes for 1870.

COUNTY	Name of Officer.	State Tax	School Tax.	Hospital Tax	License Tax	Fines	Aggregate	Overpaym'ts indicated by a star under the headings	Balance due
Boone	W L Mahan		$ 492 96	$ 23 14			$ 516 10		$ 516 10
Dodd'ige	E L Wade		1,076 73			13 40	1,090 13		1,090 13
Fayette	R B Cassidy		1,398 34				1,398 34		1,398 34
Grant	M N Rady		1,353 24		78 88		1,432 12	80 46	1,351 66
Hancock	S W Wilson		351 96				351 96		351 96
Jackson	D J Keeney	322 12	2,547 85		44 33	5 00	2,919 30		2,919 30
Marion	H M Ice		2,327 45		42 80		2,370 25		2,370 25
Mercer	Benj. White				23 60		23 60		23 60
Monroe	L Ballard		24 83				24 83		24 83
Morgan	Lewis Allen	1,000 69	1,743 59	455 19	699 22	01	3,898 70		3,898 70
Nicholas	J G Malcom		24 45				24 45		24 45
Putnam	J A Wade	1,646 85	2,735 68	974 66	1,131 15	24 12	6,512 46		6,512 46
Ran'olph	J M Phares		537 29		8 20	1 00	546 49	129 11	417 38
Ritchie	John Heaton	117 14				50 00	167 14	9 49	157 65
Wirt	F B Stoddard	1,824 58	2,136 11	574 37	435 98	32 45	5,003 49		5,003 49
Wyo'ing	R T Lusk		1,018 45	168 78			1,187 23		1,187 23
Total,		$4,911 38	$17,768 93	$ 2,196 14	$2,464 16	$125 98	$ 27,466 59	$ 219 06	$27,247 53

TABLE W.—10.

List of Sheriffs in Arrears for Taxes for 1871.

COUNTY.	Name of Officer	State Tax	School Tax	Hospital Tax	Fines.	Sale of delinquent lands	Aggregate
Harrison	John A Hursey		$ 116 00			$ 573 60	$ 689 60
Lincoln	C L. Bowden					67 06	67 06
Logan	E. Ruthford	$ 359 11	1,754 58	$97 32	$ 1 00	124 62	2,336 63
Nicholas	H Hendrickson					74	74
Total		$ 359 11	$ 1,870 58	$97 32	$ 1 00	$ 766 02	$5,794 03

TABLE W.—11.

List of Sheriffs in Arrears for Taxes for 1872.

COUNTY	Name of Officer.	State Tax.	School Tax.	Hospital Tax.	License Tax.	Fines.	Aggregate.	Over payments under head'gs indicated by*	Balance Due.
Harrison	Jno A. Hursey	.....	$ 3,701 13	.....	.....	.....	$ 3,701 13	.....	$3,701 13
Jefferson	G. W. Chase....	*.....	745 27	.....	.....	.....	745 27	$577 26	168 01
Logan.....	J. M. Jackson ..	$ 1,160 75	1,513 86	$ 293 18	$ 201 90	.....	3,169 69	.....	3,169 69
Mercer	Jno. T. Smith .	.....	189 64	.....	.....	.....	189 64	.....	189 64
Morgan...	Wm. Waugh....	.....	19 01	.....	.....	.....	19 01	.....	19 01
Putnam.	I. J Ball.	*.....	292 38	.....	.....	$14 00	306 38	58 21	248 17
Total ..	.....	$ 1,160 75	$ 6,461 29	$ 293 18	$ 201 90	$14 00	$ 8,131 12	$635 47	$7,495 65

TABLE W.—12.

List of Sheriffs in Arrears for Taxes for 1873.

COUNTY.	Name of Officer.	State Tax.	School Tax.	Hospital Tax.	License Tax.	Fines.	Sale of Delinquent Lands.	Aggregate.
Logan	Lloyd Ellis.....	.....	.....	.....	.....	$ 4 22	.....	$ 4 22
Logan*.....	J. M. Jackson.....	$ 1,211 37	$ 1,681 74	$ 303 91	.....	15 00	.....	3,212 02
Mercer	J. T. Smith.....	2 41	1 88	.....	$ 10 78	12 00	$ 9 02	36 09
Morgan	Wm. Waugh	1,404 95	1,315 86	394 41	398 32	10 00	3 57	3,627 11
Total	.....	$ 2,618 73	$ 2,999 48	$ 798 32	$ 409 10	$41 22	$ 12 59	$ 6,879 44

*All payments on the revenues of this county for this year have been made by G. W. Taylor

TABLE W.—13.

List of Sheriffs in Arrears for Taxes for 1874.

COUNTY.	Name of officer	State Tax	School Tax	License Tax	Fines	Aggregate	Overp'm'ts indicated by a *	Balance Due
Lincoln.....	C L Bowden ..	$ 666 63	$ 1,892 13	$ 28 91	$ 27 00	$ 2,614 67	.....	$ 2,614 67
Logan..... ...	G W Taylor	*....	783 84	53 90	.....	837 74	$ 178 27	659 47
Morgan	Wm Waugh	1,985 25	1,817 80	98 00	.....	3,901 05	.. ..	3,901 05
Wetzel .. .	A P Brookover	97	513 61	.....	108 28	622 86	. .....	622 86
Wyoming	H Hatfield	*.....	420 93	.....	.....	420 93	145 25	275 67
Total	.....	$ 2,652 85	$ 5,428 31	$ 180 81	$ 135 28	$ 8,397 25	$ 323 53	$ 8,073 72

TABLE W.—14.

List of Sheriffs in Arrears for Taxes for 1875.

COUNTY	Name of Officer	State Tax	School Tax	Licenses Tax	Fines	Sale of Delinquent Lands	Aggregate
Fayette	S H Carrack	.....	$ 690 10	$ 394 80	$ 11 00	$ 300 19	$ 1,396 09
Lincoln	C L Bowden	.....	.....	.....	7 00	.....	7 00
Logan	G W Taylor	.....	.....	15 93	160 00	22 88	829 62
Morgan	Wm Waugh	$ 630 81	.....	428 55	01	.....	428 56
Wetzel	A P Brookover	.....	3,519 60	.....	44 42	.....	3,563 72
Wyoming	H Hatfield	.....	.....	.....	116 50	.....	116 50
Total	.....	$ 630 81	$ 4,209 70	$ 839 28	$ 338 63	$ 323 07	$ 6,341 49

TABLE W.—15.

List of Sheriffs in Arrears for Taxes for 1876.

COUNTY	Name of officer	State Tax	School Tax	License Tax	Fines	Aggregate	Overp'm'ts indicated by a *	Balance Due
Clay	Solomon Reed	.....	$ 241 56	.....		241 56	.....	$ 241 56
Fayette	S H Carrick	.....	2,306 40	$ 296 56	$ 26 00	$ 2,628 96	.....	2,628 96
Gilmer	J F W Holt	*	24 30	.....	.....	24 30	$ 13 14	11 16
Logan	G W Taylor	$ 1,209 88	1,547 58	12 54	.....	2,770 00	.....	2,770 00
Marshall	J P Wayman	.....	3,921 10	.....	397 67	4,318 77	.....	4,318 77
Mineral	A Umstot	.....	450 96	.....	.....	450 96	.....	450 96
Monroe	Wm Adair Jr.	*.....	215 64	.....	.....	215 64	84 69	130 95
Raleigh	J B Underwood	.....	199 95	.....	.....	199 95	.....	199 95
Summers	Evan Hinton	79 39	923 14	92 48	6 66	1,101 67	.....	1,101 67
Wetzel	W M Brookover	.....	1,409 75	779 41	18 50	2,207 66	41 34	2,166 32
Wirt	J C Hale	.....	332 92	.....	.....	332 92	.....	332 92
Total	.....	$ 1,289 27	$11,573 30	1,180 99	$ 448 83	$14,492 39	$ 139 17	$14,353 22

TABLE W—16.

List of Sheriffs in Arrears for Taxes for 1877.

(No Sheriffs in arrears this year.)

TABLE W—17.

List of Sheriffs in Arrears for Taxes for 1878.

(No Sheriffs in arrears for this year.)

TABLE W—18.

List of Sheriffs in Arrears for Taxes for 1879.

COUNTY.	Name of Officer.	School Tax.	Sale of Delinqu'nt Lands.	Aggregate.
Clay	James M Moore	$ 377 72		$ 377 72
Gilmer	S L Hays	1,433 85	294 83	1,728 68
Wyoming	J W Cline	19 07		19 07
Total		$ 1 830 64	$ 294 83	$ 2,125 47

TABLE W—19.

List of Sheriffs in Arrears for Taxes for 1880.

COUNTY.	Name of Officer.	State Tax.	School Tax	License Tax.	Fines	Aggregate.
Braxton	John Byrne		$ 121 43	$	$ 22 00	$ 143 43
Clay	J M Moore	36 16	468 09	6 57	32 00	542 82
Doddridge	John Donohue	1,117 37	2,996 30	170 89	3 50	4,288 06
Gilmer	S L Hays		2,470 46	73 87	30 18	2,574 51
Mineral	G F Sims	72 25			65 00	137 25
Pendleton	Geo McQuain	43 43	281 19			324 62
Pocahontas	W H Cackley	33 23	25 40			58 63
Putnam	L J Tims	20 00	2,263 54		24 00	2,307 54
Roane	A Cain		2,787 20		1 00	2,788 20
Summers	W S Lilly		118 40			118 40
Wirt	Thomas Foster		731 42			734 42
Wyoming	Jno W Cline	526 65	893 04		24 00	1,443 69
Marion	H Manly				49 99	49 99
Total		$ 1,849 09	$ 13,159 47	$ 251 33	$ 251 67	$ 15,511 56

TABLE W—20.

List of Sheriffs in Arrears for Taxes for 1881.

COUNTY.	Name of Officer.	School Tax	Aggregate.
Roane	A Cain	$ 1,113 19	$ 1,119 13

TABLE W—21.

List of Sheriffs in Arrears for Taxes for 1882.

(No Sheriffs in arrears this year.)

TABLE W—22.

List of Sheriffs in Arrears for Taxes for 1883.

COUNTIES.	Name of Officer.	State Tax	School Tax.	License Tax	Fines	Sale of Delinquent Lands	Agg'g'te
Berkeley	Geo A Chrisman	$ 1,754 03	$ 8,035 15		$ 84 50		$ 9,873 68
Calhoun	Jno W Bell		448 49		101 00		549 49
Marion	C B Carney	1,069 97	2,465 97		62 00		3,597 94
Randolph	J G Ward	710 11	3,034 15	$ 207 74	1 00	$ 145 18	4,098 18
Wayne	W E Wilkinson		3,083 29				3,083 29
Webster	H W Rader					1,720 91	1,720 91
Wyoming	Richard Mitchell		105 77				105 77
Total		$ 3,534 11	$ 17,172 82	$ 207 74	$ 248 50	$ 1,866 09	$ 23,029 26

TABLE W—23.

List of Sheriffs in Arrears for Taxes for 1884.

COUNTIES.	Name of Officer	State Tax	School Tax	License Tax.	Fines.	Agg'g'te.
Barbour	J E Heatherly		$ 1,913 00			$ 1,913 00
Berkeley	G A Chrisman	$ 11,685 22	8 601 15	$ 2,376 76	$ 520 00	23,183 13
Boone	W T Smoot		547 16			547 16
Braxton	A C Dyer		223 27			223 27
Calhoun	J W Bell	1,514 03	1,821 96		4 00	3,339 99
Greenbrier	Jas Knight		3,483 72			3 483 72
Jackson	F R Hassler		1,799 47			1,799 47
Marion	C B Carney		5,088 23		122 53	5,210 76
Marshall	J B Hicks	673 66	2,502 33			3,175 99
Monongalia	G W McVicker	752 49	560 81		187 00	1 500 30
Pendleton	F Anderson		479 05			479 05
Pocahontas	Levi Gay		1,106 92			1,106 92
Randolph	J G Ward	2,726 58	3,083 81	78 66	51 50	5,937 55
Taylor	S S Waller		2,852 17			2,852 17
Wayne	W E Wilkinson	2,385 82	4,620 45	95 75		7,102 02
Wetzel	B B Postlethwait		89 87			89 87
Wirt	J H Bumgardner		159 00			159 00
Wood	C B Smith		679 93		152 00	822 93
Wyoming	R Mitchell	798 44	1,154 88		15 00	1,968 32
Total		$ 20,536 24	$ 40,755 18	$ 2,551 17	$ 1,052 03	$ 64,894 62

TABLE W—24.

List of Sheriffs in Arrears for Taxes for 1885.

(No Sheriffs in arrears for this year.)

NOTE TO TABLE W, No. 23—Account of B B Postelthwait, late Sheriff of Wetzel County, paid in full since report was made.

INSURANCE DEPARTMENT.

1885.

STATEMENTS OF CONDITION

— OF —

INSURANCE COMPANIES

Transacting Business in the State of West Virginia, during the year 1885, upon authority issued from the Auditor's office.

ÆTNA INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, J. M DODDRIDGE, Wheeling.

The amount of its capital stock is $4,000,000.00

The amount of its capital stock paid up is 4,000,000.00

	Assets	Liabilities.
The am't of cash on hands and in the hands of agents or other persons	$1,368,573.92	
The real estate unincumbered is	362,000.00	
The bonds and stocks owned by the company	7,222,510 00	
The debts due the company, secured by mortgage and otherwise	58,970 00	
The debts due the company for premiums amount to	1,463 48	
All other securities amount to		
To amount of liabilities due or owing to banks and other creditors ..		
The losses adjusted and due are		
The losses adjusted and not due are		$ 33,940 76
The losses in suspense waiting for further proof are		196,158.69
All other claims against the company are		58,720.27
Total	$9,013,517 40	$ 288,819.72
Gross amount of premiums for the year 1884		$ 8,170.18
Amount of taxes thereon		163.40

ÆTNA FIRE AND MARINE INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is $100,000.00

The amount of its capital stock paid up is 50,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 7,500.37	
The bonds and stocks owned by the company	90,000 00	
The debts due the company, secured by mortgage or otherwise	4,527.76	
The debts due the company for premiums amount to	3,193.57	
All other securities amount to	15,522.60	
To amount of habilittes due or owing to banks or other creditors		$ 466.13
The losses adjusted and due are		12,855 12
The losses adjusted and not due are		1,400 59
The losses in suspense waiting for further proof are		2,607.80
Total	$ 120,744.30	$ 17,329.64

ACCIDENT INSURANCE COMPANY OF NORTH AMERICA,

OF MONTREAL, CANADA.

Attorney for the State of West Virginia, R. J. A. BOREMAN, Parkersburg.

The amount of its capital stock is $261,000.00

The amount of its capttal stock is 157,560.00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 26,131.27	
The bonds and stocks owned by the company	184,144.18	
The debts due the company for premiums amount to	87,662.95	
All other securities amount to	3,846.86	
All other claims against the company are		$ 123,169.51
Total	$ 301,785.26	$ 123,169.51
Gross amount of premiums for the year 1884		$ 1,571.47
Amount of tax thereon		31.42

AGRICULTURAL INSURANCE COMPANY,

OF WATERTOWN, NEW YORK.

Attorney for the State of West Va., J. NEWTON THATCHER, Martinsburg.

The amount of its capital stock is..... $500,000.00

The amount of its capital stock paid up is..... 500,000.00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 182,302 59	
The real estate unincumbered is	157,059 48	
The bonds and stocks owned by the company	249,433 00	
The debts due the company, secured by mortgage or otherwise	885,597.21	
The debts due the company for premiums amount to	78,024 51	
All other securities amount to	230,303.76	
The losses adjusted and not due are		$ 10,775.00
The losses unadjusted are		18,022.00
The losses in suspense waiting for further proof are		14,643.00
All other claims against the company are		16,691.67
Total	$1,782,720.55	$ 50,131 67
Gross amount of premiums for the year 1884		$ 2,623 36
Amount of tax thereon		52 47

AMERICAN SURETY COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is..... $500,000 00

The amount of its capital stock paid up is..... 500,000.00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 73,792 78	
The bonds and stocks owned by the company	355,437 50	
The debts due the company, secured by mortgage or otherwise	67,500 00	
The debts due the company for premiums amount to	9,565.25	
All other securities amount to	2,990 97	
To amount of liabilities due or owing to banks or other creditors		$ 388.10
Total	$ 509,290 50	$ 388.10

AMERICAN FIRE INSURANCE COMPANY,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $500,000.00

The amount of its capital stock paid up is 100,000.00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 78,066 13	
The real estate unincumbered is	137,100.00	
The bonds and stocks owned by the company	1,090,804.16	
The debts due the company, secured by mortgage or otherwise	269,939.55	
The debts due the company for premiums amount to	48,648 43	
All other securities amount to	8,533 98	
Collateral securities	35,000.00	
Net amount of unpaid losses		$ 108,635.97
All other claims against the company are		1,120.75
Amount necessary to re-insure outstanding risks		522,187,68
Am't reclaimable by insured on Perpetual Fire Insurance Policies		329,505 11
Total	$1,768,092 95	$ 961,449.51
Gross amount of premiums for the year 1884		$ 5,892.04
Amount of tax thereon		117.84

AMERICAN STEAM BOILER INSURANCE COMPANY,

OF NEW YORK CITY.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is 200,000.00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 10,668 73	
The bonds and stocks owned by the company	216,186.25	
The debts due the company for premiums amount to	16,839.35	
All other claims against the company amount to		$ 40,382.22
Total	$ 243,694.33	$ 40,382.22

AMERICAN INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is. $100,000.00

The amount of its capital stock paid up is. .....$ 25,000.00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 5,064 24	
The bonds and stocks owned by the company	5,000.00	
The debts due the company, secured by mortgage or otherwise...	75,000 00	
The debts due the company for premiums amount to.	5,306 32	
All other securities amount to	3,800.00	
To amount of liabilities owing to banks or other creditors		$ 172.99
The losses adjusted and due are		1,432 38
The losses adjusted and not due are		1,381 24
The losses unadjusted are.....		2,555.06
The losses in suspense waiting for further proof are		2,000.00
Total	$ 94,170 00	$ 9,141.67

BRITISH AMERICA INSURANCE COMPANY,

OF TORONTO, CANADA.

Attorney for the State of West Virginia, R. J. A. BOREMAN, Parkersburg.

The amount of its capital stock is $500,000.00

The amount of its capital stock paid up is.. ..... 500,000.00

	Assets	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 72,714.60	
The bonds and stocks owned by the company	642,340 00	
All other securities amount to.....	9,085.08	
The losses adjusted and not due are		$ 21,532.91
The losses unadjusted are		42,559.02
The losses in suspense waiting for further proof are.....		12,096 39
All other claims against the company are (re-insurance fund).....		333,367.39
Total..	$ 724,139 68	$ 409,555 71
Gross amount of premiums for the year 1884		$ 2,597 45
Amount of tax thereon		51 95

CITIZENS INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, A. HUNTER SMITH, Parkersburg.

The amount of its capital stock is.... $300,000.00

The amount of its capital stock paid up is.... 300,000.00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 24,723.33	
The real estate unincumbered is..	112,000.00	
The bonds and stocks owned by the company	678,225.00	
The debts due company, secured by mortgage or otherwise	58,189.50	
The debts due the company for premiums amount to	28,948.14	
Interest due and accrued on stock not included in market value	4,945.00	
Cash loans on collateral security and interest on said loans	139,076.67	
All other property and securities belonging to the company	44,559.98	
Unearned premiums		$ 413,430.82
The losses adjusted and due are		
The losses adjusted and not due are		60,954.78
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are		6,639.74
Total	$1,090,667.62	$ 481,025.34
Gross amount of premiums for the year 1884		$ 1,979.86
Amount of tax thereon		39.59

CITIZENS INSURANCE COMPANY,

OF PITTSBURGH, PA.

Attorney for the State of West Virginia, C. A. WEAVER, Moundsville.

The amount of its capital stock is $500,000.00

The amount of its capital stock paid up is 500,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 12,418.50	
The real estate unincumbered is	108,000.00	
The bonds and stocks owned by the company	65,905.00	
The debts due the company, secured by mortgage or otherwise	224,154.97	
The debts due the company for premiums amount to	15,415.62	
All other securities amonnt to	219,456.59	
The losses adjusted and not due are		$ 12,938.66
All other claims against the company are		3,000.00
Total	$ 545,350.68	$ 15,938 66
Gross amount of premiums for the year 1884		$ 969.47
Amount of tax thereon		19 39

(U. S. BRANCH) COMMERCIAL UNION ASSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The Amount of its capital stock is $12.500,000 00

The Amount of its capital stock paid up is 1,250,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 316,415 62	
The real estate unincumbered is	222,399 39	
The bonds and stocks owned by the company	1,509,250 00	
The debts due the company for premiums amount to	281,831 28	
All other securities amount to	38,658 37	
To amount of liabilities due or owing to banks or other creditors		$ 43,774 72
The losses adjusted and due are		
The losses adjusted and not due are		$ 236,727 59
The loss unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are		1,179,631 55
Total	$2,368,554 66	$1,460,133 86
Gross amount of premiums for the year 1884		$4,727 53
Amount of tax thereon		94 55

CONTINENTAL INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up 1,000,000 00

	Assets	Liabilities.
To am't of cash on hand and in the hands of agents or other persons	$ 174,135 62	
The real estate unincumbered is	659,250 00	
The bonds and stocks owned by the company	3,118,595 00	
The debts due the company, secured by mortgage or otherwise	336,750 00	
The debts due the company for premiums amount to	517,886 32	
All other securities amount to	131,884 98	
The losses adjusted and not due are		$ 180,159 61
The losses unadjusted are		135,126 07
The losses in suspense waiting for further proof are		44,953 00
All other claims against the company are		2.043,041 42
Total	$4,938,501 92	$2,403,280 10
Gross amount of premiums for the year 1884		$12,741 19
Amount of tax thereon		254 82

COMMERCE INSURANCE COMPANY,

OF ALBANY, NEW YORK.

Attorney for the State of West Virginia, JOSEPH EMSHEIMER, Wheeling.

The amount of its capital stock is $200,000,00

The amount of its capital stock paid up 200,000.00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 23,173 86	
The real estate unincumbered is	35,000 00	
The bonds and stocks owned by the company	274,200 00	
The debts due the company, secured by mortgage or otherwise	790 50	
The debts due the company for premiums amount to	6,775 73	
All other securities amount to	86,355 00	
The losses adjusted and not due are		$ 3,815 00
The losses unadjusted are		4,625 00
The losses in suspense waiting for further proof are		250 00
All other claims against the company are		86,678 64
Total	$ 426,295 09	$ 95,368 64
Gross amount of premiums for the year 1884		$ 379 44
Amount of tax thereon		7 59

COOPER INSURANCE COMPANY,

OF DAYTON, OHIO.

Attorney for the State of West Virginia, D. C. LOVETT, Charleston.

The amount of its Capital stock is $100,000 00

The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 12,337 32	
The real estate unincnmbered is	353 93	
The bonds and stocks owned by the company	120,174 66	
The debts due the company, secured by mortgage or otherwise	48,914 62	
The due the company for premiums amount to	33,386 72	
All other securities amount to	95,800 79	
To amount of liabilities due or owing to banks or other creditors		$ 7.914 69
The losses adjusted and not due are		16,739 46
Capital		100,000 00
Reinsurance reserve		102,957 45
Total	$ 310,968 04	$ 227,611 60
Gross amount of premiums for the year 1884		$ 1,640 74
Amount of tax thereon		32 81

CONNECTICUT FIRE INSURANCE COMPANY,

OF HARTFORD, CONNECTICUT.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $1.000,000 00

The amount af its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$160.892 58	
The real estate unincumbered is	57,000 00	
The bonds and stocks owned by the company.....	1,104,689 00	
The debts due the company, secured by mortgage or otherwise	546,300 00	
The losses adjusted and not due are		$9,813 45
The losses unadjusted are.....		77,066 55
The losses in suspense waiting for further proof are		9,777 78
Amount necessary to reinsure outstanding risks		530,579 80
Total.....	$1,868,881 58	$627,237 58
Gross amount of premiums for the year 1884		$1,258 38
Amount of tax thereon.....		25 17

(U. S. BRANCH) CITY OF LONDON FIRE INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is..... $10,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$11,620 81	
The bonds and stocks owned by the company.....	646,607 50	
The debts due the company for premiums amount to.....	56,835 56	
All other securities amount to.....	480 24	
To amount of liabilities due or owing to banks or other creditors		$19,099 19
The losses adjusted and not due are.....		42,322 77
The losses unadjusted are.....		20,239 54
The losses in suspense waiting for further proof are.....		1,823 68
All other claims against the company are.....		293,645 86
Total.....	$715.544 11	$377,131 04
Gross amount of premiums for the year 1884.....		$4,546 69
Amount of tax thereon.....		90 93

EQUITABLE ACCIDENT INSURANCE COMPANY,

OF CINCINNATI, OHIO.

Attorney for the State of West Virginia, C. L. WILLIAMS, Parkersburg.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The bonds and stocks owned by the company	$ 100,000 00	
The debts due the company, secured by mortgage or otherwise	10,000 00	
The debts due the company for premiums amount to	7,522 98	
All other securities amount to	2,769 15	
Total	$ 120,292 13	

EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED STATES,

OF NEW YORK.

Attorney for the State of West Virginia, D. MAYER, M. D., Charleston.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$6,073,951 86	
The real estate unincumbered is	10,692,241 67	
The bonds and stocks owned by the company	18,400,407 00	
The debts due the company, secured by mortgage or otherwise	15,494,726 72	
The debts due the company for premiums amount to	1,454,021 00	
All other securities amount to	5,319,641 08	
Balance of agents accounts and committed commissions deferred and not yet reported	322,405 86	
Accrued interests and rents	404,530 35	
The losses adjusted and due are (awaiting legal release)		$ 36,498 00
Mutual endorsements awaiting legal release		20,002 81
The losses adjusted and not due are; The losses unadjusted are; The losses in suspense waiting for further proof are		128,580 00
All other claims against the company are (value of policies in force 4½ per cent		44,090,000 00
Unpaid dividens to policy holders		84,355 00
Value of paid up insurance which can be claimed under lapsed policies		72,157 00
Total	58,161,925 54	44,431,592 81
Gross amount of premiums for the year 1884		$ 8,485 97
Amount of tax thereon		169 72

FIRE AND MARINE INSURANCE COMPANY,

OF WHEELING, WEST VIRGINIA.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 636 86	
The bonds and stocks owned by the company	105,047 50	
The debts due the company for premiums amount to	8,965 88	
All other securities amount to	11,094 76	
The losses adjusted and not due are		$2,960 00
Total	$125,745 00	$2,960 00

FIRE ASSOCIATION,

AN ASSURANCE COMPANY, OF PHILADELPHIA, PENN.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is $500,000 00

The amount of its capital stock paid up is 500,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$247,958 28	
The real estate unincumbered is	90,300 00	
The bonds and stocks owned by the company	2,775,379 50	
The debts due the company, secured by mortgage or otherwise	934,435 94	
The debts due the company, rents and reinsurance losses	8,475 18	
Accrued interest	39,927 00	
Loans on collateral	9,950 00	
The losses adjusted and not due are		$ 84,645 65
The losses unadjusted are		57,596 45
The losses in suspense waiting for further proof are		36,030 06
All other claims against the company are (reinsurance fund)		2,749,356 89
Total	$4,106,425 90	$2,927,629 05
Gross amount of premiums for the year 1884		$1,331 36
Amount of tax thereon		26 63

FIDELITY AND CASUALTY COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its Capital Stock is $250,000.00

The amount of its Capital Stock paid up is 250,000.00

	Assets.	Liabilities
The amount of Cash on hand and in Bank	$ 28,850.39	
The Real Estate unincumbered is	5,000.00	
The Bonds and Stocks owned by the Company	344,731.25	
The Debts due the Company, secured by mortgage or otherwise	72,590.00	
The Debts due the Company for Premiums amount to	47,681.55	
All other Securities amount to	13,355.42	
The Losses adjusted and not due are; The Losses unadjusted are; The Losses in suspense waiting for further proof are		$ 5,746.31
All other Claims against the Company are		15,402.43
Total	$ 512,208.61	$ 21,148.74
Gross amount of Premiums for the year 1884		$ 987.14
Amount of Tax thereon		19 74

FRANKLIN FIRE INSURANCE COMPANY,

OF PHILADELPHIA, PENN.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its Capital Stock is $400,000.00

The amount of its Capital Stock paid up is 400,000.00

	Assets.	Liabilities.
The amount of Cash on hand and in the hands of agents or other persons	$ 365,050.84	
The Real Estate unincumbered is	501,600.00	
The Bonds and Stocks owned by the Company	670,654.50	
The Debts due the Company, secured by mortgage or otherwise	1,027,802 67	
Interest due and accrued on Bond and Mortgage Loans	16,006.34	
Interest due and accrued on Collateral Loans	129,128.00	
All other Securities amount to	467,900.00	
Total of unearned Premiums		$ 430.849.48
Reclaimable by Insured on prepetual Fire Insurance Policies		1,360,911.93
The Losses adjusted and not due are; The Losses unadjusted are; The Losses in suspense waiting for further proof are		56,619.21
Cash Dividend remaining to Stock-holders unpaid		400.00
Total	3,050,305.63	$1,848,780.63
Gross amount of Premiums for the year 1884		$ 2,493.23
Amount of Tax thereon		49.86

FRANKLIN INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is 50,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 1,164 40	
The real estate unincumbered is	15,000 00	
The bonds and stocks owned by the company	12,700 00	
The debts due the company, secured by mortgage or otherwise	35,092 74	
The debts due the company for premiums amount to	6,456 54	
To amount of liabilities due or owing to banks or other creditors		$ 291 16
The losses unadjusted are		8,800 00
The losses in suspense waiting for further proof are		1,250 00
Total	$ 70,413 68	$10,341 16

GERMAN FIRE INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 8,276 02	
The real estate unincumbered is	48,500 00	
The bonds and stocks owned by the company	90,750 00	
The debts due the company, secured by mortgage or otherwise	36,300 00	
The debts due the company for premiums amount to	6,607 47	
All other securities amount to	2,266 19	
The losses adjusted and not due are		$ 759 42
The losses in suspense waiting for further proof are		2,472 00
All other claims against the company are		28,879 73
Total	$192,699 68	$32,111 15

GERMANIA FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 186,053 40	
The real estate unincumbered is	510,000 00	
The bonds and stocks owned by the company	1,692,000 00	
The debts due the company, secured by mortgage or otherwise	134,754 22	
The debts due the company for premiums amount to	11,578 01	
All other securities amount to (as per schedule C.)	165,690 00	
The losses adjusted and not due are		$ 82,952 02
The losses unadjusted are		70,023 00
The losses in suspense and waiting for further proof are		31,860 22
All other claims against the company are		947,898 89
Total	$2,700,075 63	$1,132,734 13
Gross amount of premiums for the year 1884		$ 6,264 54
Amount of tax thereon		125 29

GERMANIA LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, L. P. SALTERBACH, Wheeling.

The amount of its capital stock is $200,000 00

The amount of its capital stock paid up is 200,000 00

	Assets.	Liabilities.
The amount of cash on hand and in banks	$ 346,951 96	
The real estate unincumbered is	1,135,668 27	
The bonds and stocks owned by the company	3,201,093 75	
The debts due the company, secured by mortgage or otherwise	5,703,372 00	
The debts due the company for premiums amount to	274,620 00	
All other securities amount to	196,112 80	
To amount of liabilities due policy-holders		$ 53,123 11
The losses adjusted and due are		9,301 52
The losses adjusted and not due are		55,527 05
The losses unadjusted are		29,245 99
The losses in suspense waiting for further proof are		23,753 34
All other claims against the company are		9,286,720 78
Total	10,857,818 78	$9,457,671 79
Gross amount of premiums for the year 1884		$6,965 05
Amount of tax thereon		139 30

GERMAN AMERICAN INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents or other persons	$ 7,679 79	
Cash in banks	242,898 98	
The bonds and stocks owned by the company (market value)	3,835,127 50	
Interest due and accrued	945 00	
The debts due the company for premiums amount to	134,705 70	
Re-insurance reserve		$1,325,313 65
Net surplus		1,689,893 78
The losses adjusted and due		
The loses adjusted and not due are		
The losses unadjusted are		171,533 66
Losses in suspense waiting for further proof are		
All other claims against the company are commissions		34,595 88
Cash capital		1,000,000 00
Total	$4,221,336 97	$4,221,336 97
Gross amount of premiums for the year 1884		$1,928 51
Amount of tax thereon		38 57

GUARDIAN FIRE AND LIFE ASSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is $10,000,000 00

The amount of its capital stock paid up is 5,000,000 00

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents or other persons	$ 206,406 65	
The bonds and stocks owned by the company	975,000 00	
The debts due the company for premiums amount to	35,227 19	
The losses adjusted and due are		$ 9,570 26
The losses adjusted and not due are		43,702 07
The losses adjusted are		
The losses in suspense waiting for further proof are		15,628 25
All other claims against the company are		9,867 26
Reinsurance fund		376,764 77
Total	$1,216,633 84	$ 455,532 61
Gross amount of premiums for the year 1884		$ 1,756 19
Amount of tax thereon		$5 12

HANOVER FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Wirginia, A. F. LANG, Parkersburg.

The amount of its Capital Stock is.....$

The amount of its Capital Stock paid up is..... 1,000,000.00

	Assets.	Liabilities
The amount of Cash on hand and in the hands of agents or other persons	$ 90,769.09	
The Bonds and Stocks owned by the Company	2,159,598.75	
The Debts due the Company, secured by mortgage or otherwise	157,652.50	
The Debts due the Company for Premiums amount to	8,595 99	
Interest due and accrued on Stocks not included in market value	9,136.67	
Cash loans on Collateral Security and interest on said loans	3,919.50	
All other Property and Securities belonging to the Company	116,840.36	
Unearned Premiums		$ 919,616.89
The Losses adjusted and due are		
The Losses adjusted and not due are		166,158.89
The Losses unadjusted are		
The Losses in suspense waiting for further proof are		
All other Claims against the Company are		1,290.00
Total	$2,546,512.86	$1,087,065.78
Gross amount of Premiums for the year 1884		$ 3,785.65
Amount of Tax thereon		75.72

HOME BENEFIT ASSOCIATION,

OF NEW YORK.

Attorney for the State of West Virginia, A. HUNTER SMITH, Parkersburg.

The amounf of its Capital Stock is.....$

The amount of its Capital Stock paid up is.....

	Assets.	Liabilities.
The amount of Cash on hand and in the hands of agents or other persons	$ 3,942.69	
The Debts due the Company for Premiums amount to	29,181.10	
All other Securities amount to	1,000.00	
The Losses unadjusted are		$ 5,000.00
All other Claims against the Company are (advanced by officers)		1,700.00
Total	25,000.00	6,700.00
Amount of Tax paid into the State Treasury		20.00

HARTFORD LIFE AND ANNUITY INSURANCE COMPANY,

HARTFORD, CONNECTICUT.

Attorney for the State of West Virginia, JOS. S. MILLER, Wheeling.

The amount of its capital stock is $250,000 00

The amount of its capital stock paid up is 250,000 00

	Assets	Liabilities
To am't of cash on hand and in the hands of agents or other persons	$ 72,519 80	
The real estate unincumbered is	235,351 21	
The bonds and stocks owned by the company	200 909 00	
The debts due the company, secured by mortgage or otherwise	359,297 91	
All other securities amount to	319,317 52	
To amount of liabilities due or owing to banks or other creditors		$ 347 22
The losses adjusted and not due are		1,621 00
All other claims against the company are		964,731 45
Total	$1,259,666 44	$ 966,699 67
Gross amount of premiums for the year 1884		$ 930 00
Amount of tax thereon		18 60

HOME LIFE INSURANCE COMPANY,

OF BROOKLYN, NEW YORK.

Attorney for the State of West Virginia, RICHARD S. IRWIN, Wheeling.

The Amount of its capital stock is $125,000 00

The Amount of its capital stock paid up is 125,000 00

	Assets.	Liabilities
The am't of cash on hand and in bank	$ 86,780 39	
The real estate unincumbered is	216,044 25	
The bonds and stocks owned by the company	2,411,770 00	
The debts due the company, secured by mortgage or otherwise	1,170,100 00	
The debts due the company for premiums amount to	771,409 66	
All other securities amount to	805,040 03	
The losses adjusted and not due are The loss unadjusted are The losses in suspense waiting for further proof are		$ 22,300 00
Amount necessary to reinsure outstanding risks American Experience 4½ per cent interest		3,909,103 90
All other claims against the company are		20 186 19
Total	$5,461,144 33	$3,951,589 19
Gross amount of premiums for the year 1884		$1,615 61
Amount of tax thereon		32 31

HOME INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, K. S. BOREMAN, Parkersburg.

The amount of its capital stock is $3,000,000 00

The amount of its capital stock paid up is 3,000,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 251,736 41	
The real estate unincumbered is	655 183 97	
The bonds and stocks owned by the company (market value)	4,767,035 00	
The debts due the company, secured by mortgage or otherwise	1,005,400 00	
The debts due the company for premiums amount to	298,598 23	
All other securities amount to	57,404 49	
Collateral loans and interest accrued thereon	361,864 60	
Interest due and accrued on bond mortgage and stocks	97,867 85	
The losses adjusted and due are		
The losses adjusted and not due are		$ 398,298 64
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are		7,500 00
Unearned premiums		2,847,565 00
Total	$7,395,090 55	$3,253,363 64
Gross amount of premiums for the year 1884		$ 15,830 15
Amount of tax thereon		316 60

HARTFORD FIRE INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is $1,250,000 00

The amount of its capital stock paid up is 1,250,000.00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 654,068 08	
The real estate unincumbered is	639,675 60	
The bonds and stocks owned by the company	1,847,250 50	
The debts due company, secured by mortgage or otherwise	972,888 89	
Rents and accrued interest	26,821 94	
Amount loaned on collateral security	351,125 00	
The losses adjusted and unpaid are		$ 68,325 67
The losses resisted are		38,598 31
The losses unadjusted are		152,045 71
The losses in suspense waiting for further proof are		
All other claims against the company are		33,750 00
Total	$4,491,830 01	$ 292,719 69
Gross amount of premiums for the year 1884		$ 5,221 81
Amount of tax thereon		104 44

HIBERNIA INSURANCE COMPANY,

OF NEW ORLEANS, LA.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $400,000 00

The amount of its capital stock paid up is 400,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 32,810 85	
The real estate unincumbered is	151,200 00	
The bonds and stocks owned by the company	87,825 00	
The debts due the company, secured by mortgage or otherwise	116,400 48	
The debts due the company for premiums amount to	51,547 70	
All other securities amount to	54,730 58	
The losses adjusted and not due are		$ 8,963 62
The losses unadjusted are		6,000 00
All other claims against the company are		1,320 00
Total	$ 494,514 61	$ 16,283 62
Gross amount of premiums for the year 1884		$3,021 81
Amount of tax thereon		60 44

(U. S. BRANCH) HAMBURG-BREMEN FIRE INSURANCE COMPANY,

OF HAMBURG, GERMANY.

Attorney for the State of West Virginia, A. F. LANG, Parkersburg.

The amount of its capital stock is $1,500,000.00

The amount of its capital stock paid up is 300,000.00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 60,379 02	
The bonds and stocks owned by the company	812,391 25	
The debts due the company, secured by mortgage or otherwise	23,000 00	
The debts due the company for premiums amount to	38,765 08	
The losses adjusted and due are		$ 10,810 00
The losses uadjusted are		50,090 00
The losses in suspense waiting for further proof are		7,550 00
All other claims against the company are (reinsurance fund)		476,516 54
Total	$ 934,535 35	$ 544,966 54
Gross amount of premiums for the year 1884		$ 3,308 45
Amount of tax thereon		66 17

INSURANCE COMPANY OF NORTH AMERICA,

OF PHILADELPHIA, PENN.

Attorney for the State of West Virginia, J. L. STROEHLEIN, Wheeling.

The amount of its capital stock is $3,000,000 00

The amount of its capital stock paid up is 3,000,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 852,815 67	
The real estate unincumbered is	312,861 55	
The bonds and stocks owned by the company	5,176,650 00	
The debts due the company, secured by mortgage or otherwise	1,925,916 67	
The debts due the company for premiums amount to	323,862 92	
All other securities amount to	112,724 59	
Loans on collateral	382,404 00	
The losses adjusted and not due are		$ 425,922 00
The losses unadjusted are		16,224 32
The losses in suspense waiting for further proof are		
Amount necessary to re-insure outstanding risks		2,516,208 84
Total	$9,087,235 40	$2,950,355 16
Gross amount of premiums for the year 1884		$5,008 54
Amount of tax thereon		100 16

(U. S. BRANCH) IMPERIAL FIRE INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is $8,000,000 00

The amount of its capital stock paid up is 3,500,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 27,329 54	
The real estate unincumbered is	415,000 00	
The bonds and stocks owned by the company	923,991 33	
The debts due the company for premiums amount to	107,620 20	
All other securities amount to	4,639 17	
The losses unadjusted are		$ 77,547 63
The losses in suspense waiting for further proof are		27,898 28
All other claims against the company are		649,598 64
Total	$1,478,580 24	$ 755,044 55
Gross amount of premiums for the year 1884		$ 1,360 63
Amount of tax thereon		27 21

JEFFERSON INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is..... $100,000.00

The amount of its capital stock paid up is..... 10,000.00

	Assets	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 5,178 44	
The bonds and stocks owned by the company.....	7,000 00	
The debts due the company, secured by mortgage or otherwise.....	12,666 66	
The debts due the company for premiums amount to.....	3,853 23	
The loss unadjusted are.....		$6,500 00
All other claims against the company are.....		150 00
Total.....	$28,698 33	$6,650 00

JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY,

OF BOSTON, MASS.

Attorney for the State of West Virginia, ALFRED CALDWELL, Wheeling.

The amount of its capital stock is..... $——

The amount of its capital stock paid up is..... ——

	Assets	Liabilities
The amount of cash on hand.....	$52.050 92	
The real estate unincumbered is.....	28,062 96	
The bonds and stocks owned by the company.....	851,386 25	
The debts due the company, secured by mortgage or otherwise.....	1,445,400 00	
The debts due the company for premiums amount to.....	37,441 63	
All other securities amount to.....	215,522 06	
To amount of liabilities on account of unpaid dividends and premiums paid in advance.....		$ 19,322 03
The losses adjusted and due are (uncalled for).....		1,330 00
The losses adjusted and not due are.....		17,338 00
The losses unadjusted are.....		50 00
The surplus is.....		217,233 79
All other claims against the company are (reserve at 4 per cent).....		2,374,590 00
Total.....	$2,629,863 82	$2,629,863 82
Gross amount of premiums for the year 1884.....		$1,776 93
Amount of tax thereon.....		35 44

(U. S. BRANCH) LANCASHIRE INSURANCE COMPANY,

OF MANCHESTER, ENGLAND.

Attorney for the State of West Virginia, JOHN V. L. RODGERS, Wheeling.

The amount of its capital stock is..... $———

The amount of its capital stock paid up is ..... ———

	Assets.	Liabilities.
The am't of cash on hand and in bank.....	$ 54,939 26	
The bonds and stocks owned by the company.....	1,340,114 00	
The debts due the company for premiums amount to.....	93,269 10	
The losses adjusted and due are..... } The losses adjusted and not due are..... }		$41,190 00
The losses unadjusted are.....		51,534 72
The losses resisted in suspense waiting for further proof are.....		37,291 24
All other claims against the company are unearned premiums.....		664,455 87
Tax, commissions, etc.....		11,900 00
Total.....	$1,488,322 36	$806,731 83
Gross amount of Premiums for the year 1884.....		$4,611 19
Amount of tax thereon.....		92 22

LIFE INSURANCE COMPANY OF VIRGINIA,

OF RICHMOND, VA.

Attorney for the State of West Virginia, C H. COLLIER, Wheeling.

The amount of its capital stock is..... $219,700 00

The amunot of its capital stock paid up is (practically)..... 219,700 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$28,203 31	
The real estate unincumbered is.....	12,767 36	
The bonds and stocks owned by the company.....	9,130 00	
The debts due the company, secured by mortgage or otherwise.....	223,997 49	
The debts due the company for premiums amount to	10,880 58	
All other securities amount to.....	221,444 65	
The losses adjusted and not due are.....		$ 1,066 00
All other claims against the company are (reserve).....		280,647 28
Total.....	$ 516,423 39	281,713 28
Gross amount of premiums for the year 1884		$3,365 75
Amount of tax thereon.....		67 32

(U. S. BRANCH) LIVERPOOL AND LONDON AND GLOBE INSURANCE COMPANY,

OF ENGLAND.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is ..... $———

The amount of its capital stock paid up is ..... ———

	Assets	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 607,182 15	
The real estate unincumbered is	1,260,000 00	
The bonds and stocks owned by the company	2,069,942 50	
The debts due the company, secured by mortgage or otherwise	1,550,765 78	
The debts due the company for premiums amount to	400,192 18	
All other securities amount to	53,391 92	
To amount of unearned Premiums		$2,468,949 95
The losses adjusted and due are (Net am't of unpaid Losses.)		
The losses adjusted and not due are (Net am't of unpaid Losses.)		
The losses unadjusted are (Net am't of unpaid Losses.)		349,759 25
The losses in suspense and waiting for further proof are (Net am't of unpaid Losses.)		
All other claims against the company are		541,771 21
Total	5,941,474 53	3,360,480 41

Gross amount of premiums for the year 1884	$ 9,299 30
Amount of tax thereon	185 99

(U. S. BRANCH) LONDON AND LANCASHIRE FIRE INSURANCE COMPANY,

OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is $9,260,000 00

The amount of its capital stock paid up is 926,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 107,229 47	
The bonds and stocks owned by the company	1,217,412 00	
The debts due the company for premiums amount to	89,045 85	
All other securities amount to	1,737 13	
To amount of liabilities due or owing to banks or other creditors		
The losses adjusted and due are (To amount of liabilities due or owing to banks or other creditors)		
The losses adjusted and not due are (To amount of liabilities due or owing to banks or other creditors)		$ 97,026 65
The losses unadjusted are (To amount of liabilities due or owing to banks or other creditors)		
The losses in suspense waiting for further proof are (To amount of liabilities due or owing to banks or other creditors)		
All other claims against the company are		667,400 89
Total	$1,415,424 45	$ 764,400 54

Gross amount of premiums for the year 1884	$ 3,104 25
Amount of Tax thereon	62 04

(U. S. BRANCH) LONDON ASSURANCE CORPORATION,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is..... £ 896,550

The amount of its capital stock paid up is..... 448,275

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 108,310 36	
The bonds and stocks owned by the company	1,255,687 50	
The losses adjusted and due are		
The losses adjusted and not due are		$ 92,000 00
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are		504,848 67
Total	$1,363,997 86	$ 596,848 67
Gross amount of premiums for the year 1884		$ 2,951 07
Amount of tax thereon		59 02

(U. S. BRANCH) LION FIRE INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is..... $ 4,125,000.00

The amount of its capital stock paid up is..... 560,069.00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 138,072 36	
The bonds and stocks owned by the company ($400,000.00 U. S. bonds	488,000 00	
The debts due the company, secured by mortgage or otherwise	56,250 00	
The debts due the company for reinsurance in other companies amount to	23,729 04	
All other securities amount to	86,450 00	
The losses adjusted and not due are		$ 6,048 58
The losses unadjusted are		26,875 00
The losses in suspense waiting for further proof are		4,455 25
All other claims against the company are		5,400 00
Total	$ 792,501 40	$ 42,778 83
Gross amount of premiums for the year 1884		$ 889 40
Amount of Tax thereon		17 79

LOUISVILLE UNDERWRITERS INSURANCE COMPANY,

LOUISVILLE, KY.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is $300,000.00

The amount of its capital stock is 300,000 00

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents or other persons	$ 38,976 18	
The real estate unincumbered is	19,980 32	
The bonds and stocks owned by the company	336,524 50	
The debts due the company, secured by mortgage or otherwise	273,759 03	
The debts due the company for premiums amount to	67,084 18	
All other securities amount to	52,753 17	
To amount of liabilities due or owing to banks or other creditors		$ 27,000 00
The losses adjusted and not due are		18,366 94
The losses unadjusted are / The losses in suspense waiting for further proof are		26,958 67
All other claims against the company are		7,730 54
Total	$ 689,077 38	$ 80,058 15
Gross amount of premiums for the year 1884		$ 1,793 60
Amount of tax thereon		35 87

THE MERCHANTS INSURANCE COMPANY,

OF NEWARK, NEW JERSEY.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its Capital stock is $400,000 00

The amount of its capital stock paid up is 400,000 00

	Assets	Liabilities.
The am't of cash on hands and in the hands of agents or other persons	$ 45,595 52	
The real estate unincumbered is	146,131 00	
The bonds and stocks owned by the company	459,654 50	
The debts due the company, secured by mortgage and otherwise	469,124 50	
The debts due the company for premiums amount to	66,634 59	
All other securities amount to (accrued interest and rents due)	20,439 28	
The losses adjusted and not due are		$ 30,742 41
The losses adjusted are		25,058 97
The losses in suspense waiting for further proof are		22,522 94
All other claims against the company are		388,563 01
Total	$1,207,589 39	$ 466,887 33
Gross amount of premiums for the year 1884		$ 390 13
Amount of taxes thereon		7 80

MANUFACTURER'S FIRE INSURANCE COMPANY,

OF WHEELING, WEST VIRGINIA.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is 40,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 1,860 62	
The bonds and stocks owned by the company	60,500 00	
The debts due the company, secured by mortgage or otherwise	28,207 01	
The debts due the company for premiums amount to	15,578 86	
All other securities amount to	1,108 82	
To amount of liabilities due or owing to banks or other creditors		$11,524 06
The losses unadjusted are		14,400 00
Total	$107,255 31	$ 25,924 06

MUTUAL BENEFIT LIFE INSURANCE COMPANY,

OF NEWARK, NEW JERSEY.

Attorney for the State of West Virginia, P. ZANE, Wheeling.

The amount of its Capital Stock is .....
The amount of its Capital Stock paid up is ..... } Mutual.

	Assets	Liabilities.
The amount of cash on hand and in Banks	$1,417,715 26	
The Real Estate unincumbered is	2,149,596 87	
The Bonds and Stocks owned by the Company (market values)	9,665,892 76	
The Debts due the Company, secured by mortgage or otherwise	24,521,449 67	
The Debts due the Company for Premiums amount to (net)	310,528 87	
All other Securities amount to (interest due and accrued)	542,212 77	
The Losses adjusted and not due are The Losses unadjusted are The Losses in suspense waiting for further proof are		$ 233,353 17
All other Claims against the Company are (including reserve actuaries 4 per cent		35,234,473 93
Total	38,607,396 20	35,467.827 70
Gross amount of Premiums for the year 1884		$5,512 57
Amount of Tax thereon		110 25

MARYLAND LIFE INSURANCE COMPANY,

OF BALTIMORE, MD.

Attorney for the State of West Virginia, E. M. AISQUITH, Charlestown.

The amount of its capital stock is $100,000.00

The amount of its capital stock paid up is 100,000.00

	Assets.	Liabilities
The am't of cash on hand and dividends on bank stock, &c., payable January	$ 29,157 36	
The real estate unincumbered is	83,695 12	
The bonds and stocks owned by the company	981,443 50	
The debts due the company, secured by mortgage or otherwise	69,352 96	
The debts due the company for premiums amount to	54,641 02	
All other securities amount to	1,569 00	
The losses adjusted and not due are		$ 12,459 19
Legal reserve fund		901,794 00
The losses in suspense waiting for further proof are		15,000 00
All other claims against the company are		4,413 13
Total	$1,219,858 96	$ 933,666 32
Gross amount of premiums for the year 1884		$ 1,677 35
Amount of tax thereon		33 54

MICHIGAN MUTUAL LIFE INSURANCE COMPANY,

OF DETROIT, MICHIGAN.

Attorney for the State of West Virginia, T. J. LANGDON, Wheeling.

The amount of its Capital Stock is $250,000.00

The amount of its Capital Stock paid up is 250,000.00

	Assets.	Liabilities.
The amount of Cash on hand and in the hands of agents or other persons	$ 32,451 95	
The Real Estate unincumbered is	71,468 96	
The Bonds and Stocks owned by the Company	5,000 00	
The Debts due the Company, secured by mortgage or otherwise	1,036,925 44	
The debts due the company for premiums amount to	50,710 43	
All other Securities amount to	184,319 27	
The Losses adjusted and not due are		$ 12,570 00
All other claims against the company are		1,077.117 56
Total	$1,380,876 05	$1,089,687 56
Gross amount of Premiums for the year 1884		$ 1,523 51
Amount of Tax thereon		30 49

MERCANTILE INSURANCE COMPANY,

OF CLEVELAND, OHIO.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is ..... $ 200,000 00

The amount of its capital stock paid up is 200,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 32,213 31	
The bonds and stocks owned by the company	150,636 25	
The debts due the company, secured by mortgage or otherwise	50,000 00	
The debts due the company for premiums amount to	6 689 90	
All other securities amount to	82,608 35	
To amount of liabilities due or owing to banks or other creditors		$ 2,462 39
The lossess unadjusted are		16,900 00
The losses in suspense waiting for further proof are		1,100 00
Total	$ 322,147 81	$ 20,462 39
Gross amount of premiums for the year 1884		$ 1,404 62
Amount of tax thereon		28 09

MUTUAL RESERVE FUND LIFE ASSOCIATION,

OF NEW YORK.

Attorney for the State of West Virginia, G. B. CALDWELL, Wheeling.

The amount of its capital stock is .....

The amount of its capital stock paid up is .....

	Assets.	Liabilities.
The am't of cash on hand, deposited in banks and trust company and in the hands of agents or other persons	$ 249,715 68	
The bonds and stocks owned by the company	101,059 37	
The debts due the company for premiums amount to (less estimated cost of collection	41,164 87	
All other assets amount to	290,602 60	
The losses adjusted and not due are		$ 78,450 00
The Losses unadjusted are / The Losses in suspense waiting for further proof are		136,150 00
All other claims against the company are (claims made by holders of lapsed certificates and by persons who were never members of the Association, and to whom no certificates have ever been issued		93,000 00
Total	$ 682,542 52	$ 307,600 00

(U. S. BRANCH) NORTH BRITISH AND MERCANTILE INSURANCE COMPANY,

OF LONDON AND EDINBURGH.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is . . . . . .

The amount of its capital stock paid up is . . . . . .

	Assets	Liabilities
The am't of cash on hand and in the hands of agents or other persons	$ 320.514 69	
The bonds and stocks owned by the company	2,945,334 92	
All other securities amount to (interest due and accrued)	35,898 00	
The losses adjusted and due are		$60,540 89
The losses adjusted and not due are		6,883 81
The losses unadjusted are		41,032 99
The losses in suspense waiting for further proof are		70,922 28
All other claims against the company are (including unearned premiums)		1,197,811 77
Total	$3,301,747 61	$1,377,191 74
Gross amount of premiums for the year 1884		$4,022 08
Amount of tax thereon		80 44

NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY,

OF BOSTON, MASS.

Attorney for the State of West Virginia, HENRY K. LIST, Wheeling.

The amount of its capital stock is . . . . . .

The amount of its capital stock paid up is . . . . . .

	Assets	Liabilities.
The amount of cash on hand and in banks	$261,961 67	
The real estate unincumbered is	1,291,778 79	
The bonds and stocks owned by the company	9,429,851 62	
The debts due the company, secured by mortgage or otherwise	2,329,348 00	
The debts due the company for premiums amount to	1,270,641 72	
All other securities amonnt to (loans on collateral)	2,301,857 82	
Accrued interest	210,127 48	
The losses unpaid		$92,042 00
All other claims against the company are (including unpaid distributions)		105,913 26
Net present value of outstanding policies at 4 per cent. interest		14,502,161 11
Total	17,095,567 10	14,700,116 37
Gross premiums for the year 1884		17,903 14
Amount of tax thereon		358 06

(U. S. BRANCH) NORWICH UNION FIRE INSURANCE COMPANY,

OF NORWICH, ENGLAND.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is $5,500,000 00

The amount of its capital stock paid up is 660,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 115,383 08	
The bonds and stocks owned by the company	963,686 25	
The debts due the company for premiums amount to	25,146 20	
All other securities amount to accrued interest and re-insurance on paid losses	20,604 23	
The losses adjusted and due are		
The losses adjusted and not due are		
The losses unadjusted are		$ 73,776 63
The losses in suspense waiting for further proof are		
All other claims against the company are		2,195 36
Reinsurance reserve		446,890 90
Total	$1,124,819 76	$ 522,862 89
Gross amount of premiums for the year 1884		$ 1,813 80
Amount of tax thereon		36 28

NIAGARA FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is $500,000 00

The amount of its capital stock paid up is 500,000 00

	Assets.	Liabilities.
The am't of cash on hand or in the hands of agents or other persons	$ 152,525 42	
The real estate unincumbered is	22,000 00	
The bonds and stocks owned by the company	1,239,860 00	
The debts due the company, secured by mortgage or otherwise	99,100 00	
The debts due the company for premiums amount to	220,052 48	
All other securities amount to	19,059 49	
The losses adjusted and due are		
The losses adjusted and not due		$ 158,975 61
The losses unadjusted are		
The losses in suspense waiting for further proof are		7,280 10
All other claims against the company are		853,893 89
Total	$1,851,597 39	$1,020,149 50
Gross amount of premiums for the year 1884		$ 3,566 81
Amount of tax thereon		71 33

(U. S. BRANCH) NORTHERN ASSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, Jos. EMSHIMER, Wheeling,

The amount of its capital stock is ..... $ 15,000,000,00

The amount of its capital stock paid up 1,500,000.00

	Assets	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 39,073 07	
The bonds and stocks owned by the company	1,161,954 82	
The debts due the company for premiums amount to	93,498 68	
To amount of unearned premiums		$ 471,131 27
The losses adjusted and due are		
The losses adjusted and not due are		89,140 36
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are		13,367 39
Due and accrued for salaries, &c		604 96
Surplus beyond capital and other liabilities		720,282 59
Total	$1,294 526 57	$1,294,526 57
Gross amount of premiums for the year 1884		$ 6,145 63
Amount of tax thereon		122 91

NORTHWESTERN MUTUAL LIFE INSURANCE COMPANY,

OF MILWAUKEE, WISCONSIN.

Attorney for the State of West Virginia, T. P. PHILIPS, Wheeling.

The Amount of its Capital Stock is ..... } Mutual.
The Amount of its Capital Stock paid up is ..... }

	Assets.	Liabilities.
The am't of cash on hand and in banks (including $34,014 96 in transit)	$1,293,164 56	
The real estate unincumbered is	1,059,664 01	
The bonds and stocks owned by the company (market value)	862,109 98	
The loans on bond and mortgage	17,376,080 54	
Premium notes on policies in force	1,266,687 91	
Deferred and unpaid premiums (20 per cent deducted)	334,611 14	
Accrued interest, ledger accounts and bills receivable	336,652 38	
The reserve for paid up insurance claimable		$ 100,129 59
The losses adjusted and not due are		
The losses and endowments unadjusted are		270,019 56
The losses in suspense waiting for further proof are		
Premiums paid in advance, accrued commissions and unpaid dividends (estimated)		11,438 00
Reserve on outstanding policies (actuaries 4 per cent.)		18,626,377 00
Total	22,528,970 52	19,007,964 15
Gross amount of premiums for the year 1884		$ 4,098 25
Amount of tax thereon		81 97

NEW YORK LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for State of West Virginia, A. H. BEACH, Wheeling.

The amount of its capital stock is ..... } Mutual.
The amount of its capital stock paid up is ..... }

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$2,222,343 52	
The real estate unincumbered is	5,520,656 63	
The bonds and stocks owned by the company	27,743,223 05	
The debts due the company, secured by mortgage or otherwise	21.116,430 00	
The debts due the company for premiums amount to (loans on existing policies)	440,067 12	
All other securities amount to, temporary loans, deferred premiums, premiums in transit, accrued interest and agents balances	2,241,033 25	
To amount necessary to re-insure outstanding risks		48,348,616 00
The matured endowments due and unpaid (claims not presented)		51,383 05
The losses adjusted and not due are		362,090 82
The losses unadjusted are		218,007 52
The losses in suspense waiting for further proof are		25,000 00
All other claims against the company are premiums paid in advance and annuities due and unpaid—uncalled for		30,068 58
Total	59,283,753 57	49,045,165 97
Gross amount of premiums for the year 1884		1,045 09
Amount of tax thereon		20 90

NATIONAL LIFE INSURANCE COMPANY,

OF MONTPELIER, VERMONT.

Attorney for the State of West Virginia, R. J. A. BOREMAN, Parkersburg.

The amount of its capital stock is ..... $——
The amount of its capital stock paid up is ..... ——

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 146,948 17	
The real estate unincnmbered is	208,893 55	
The bonds and stocks owned by the company	1,578,580 50	
The debts due the company, secured by mortgage or otherwise	1,029,616 79	
The debts due the company for premiums amount to	23,131 77	
All other securities amount to	198,649 21	
The losses adjusted and due are		$ 3,000 00
The losses adjusted and not due are		15,000 00
The losses unadjusted are		10,000 00
The losses in suspense waiting for further proof are		5,000 00
All other claims against the company are (reserve at 4 per cent.)		2,475,705 70
Total	$3,185,819 99	$2,508,705 70
Gross amount of premiums for the year 1884		$ 250 87
Amount of tax thereon		5 02

NATIONAL MUTUAL LIFE ASSOCIATION,

OF WASHINGTON, D. C.

Attorney for the State of West Virginia, D. C. GALLAHER, Charleston.

The amount of its capital stock is..... $30,000 00

The amount of its capital stock paid up is 3,000 00

	Assets	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$360 76	
The bonds and stock owned by the company	1,197 50	
The debts due the company, secured by mortgage or otherwise	650 00	
Total	$2,208 26	
Amount of tax paid into the State treasury		$20 00

OHIO VALLEY PROTECTIVE UNION INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is } Mutual Company.
The amount of its capital stock paid up is }

	Assets	Liabilities.
To amount of cash asssets	$16,950 00	
All other securities amount to (office fixtures, etc)	983 45	
The losses adjusted and due are		$1,000 00
The losses in process of adjustment are		7,000 00
The losses resisted are		3,000 00
Total	$17,933 80	$11,000 00

PENN MUTUAL LIFE INSURANCE COMPANY,

OF PHILADELPHIA, PENNSYLVANIA.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is ..... $

The amount of its capital stock paid up is .....

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 216,949 26	
The real estate unincumbered is	880,637 69	
The bonds and stocks owned by the company	4,900,714 00	
The debts due the company, secured by mortgage or otherwise	2,185,053 17	
The debts due the company for premiums am't to (prem. notes &c.)	881,480 13	
The loans on collaterals &c. are	559,050 01	
The losses adjusted and due are		$ 5,000 00
The losses adjusted and not due are		11,825 00
The losses unadjusted are; The losses in suspense waiting for further proof are		117,006 07
All other claims against the company are (including reserve at 4 per cent)		8,224,840 85
Total	9,663,884 26	8,358,671 92
Gross amount of premiums for the year 1884		$ 28,692 52
Amount of tax thereon		575 95

PHŒNIX INSURANCE COMPANY,

OF HARTFORD, CONNECTICUT.

Attorney for the State of West Virginia, JOS. EMSHEIMER, Wheeling.

The amount of its capital stock is $2,000,000 00

The amount of its capital stock paid up is 2,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 518,315 37	
The real estate unincumbered is	168,255 31	
The bonds and stocks owned by the company	3,268,472 47	
The debts due the company, secured by mortgage or otherwise	193,735 00	
Real estate loans	159,580 00	
Interest and rents accrued	8,599 76	
The losses adjusted and due are; The losses adjusted and not due are; The losses unadjusted are; The losses in suspense waiting for further proof are		$ 257,608 78
All other claims against the company are (reserve for reinsurance)		1,286,661 94
Total	$4,316,957 91	$1,544,270 72
Gross amount of premiums for the year 1884		$ 7,914 03
Amount of tax thereon		158 28

PHENIX INSURANCE COMPANY,

OF BROOKLYN, N. Y.

Attorney for the State of West Virginia, J. L. STROEHLEIN, Wheeling.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 872,528 10	
The real estate unincumbered is	329,550 00	
The bonds and stocks owned by the company	2,428,854 23	
The debts due the company, secured by mortgage or otherwise	328 150 00	
Temporary loans	149,600 00	
The debts due the company for premiums amount to	188,778 25	
All other securities amount to	44,967 67	
The re-insurance fund		$2,390,985 97
The losses unadjusted are		267,781 07
The losses in suspense waiting for further proof are		20,046 80
All other claims against the company are		22,625 23
Total	$4,342,430 25	$2,701.439 07
Gross amount of premiums for the year 1884		$2,751 19
Amount of tax thereon		55 02

PEABODY INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 7,383 93	
The real estate unincumbered is	15,000 00	
The bonds and stocks owned by the company	66,900 00	
The debts due the company, secured by mortgage or otherwise	28,532 38	
The debts due company for premiums amount to	17,190 39	
All other securities amount to	1,900 12	
The losses adjusted and not due are		$ 2,650 00
The losses unadjusted are		12,929 42
The losses in suspense waiting for further proof are		4,900 00
All other claims against the company are		2,226 17
Total	$136,906 82	$ 22,705 59

PROVIDENCE WASHINGTON INSURANCE COMPANY,

OF PROVIDENCE, R. I.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is $400,000 00

The amount of its capital stock paid up is 400,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 146,033 46	
The bonds and stocks owned by the company	633,920 00	
The debts due the company for premiums amount to	92,017 36	
The losses adjusted and due are		
The losses adjusted and not due are		
The losses unadjusted are		$ 111,193 09
The losses in suspense waiting for further proof are		
All other claims against the company are (reinsurance fund)		337,782 10
Total	$ 871,970 82	$448 975 19
Gross amount of premiums for the year 1884		$ 501 78
Amount of tax thereon		10 03

PROVIDENT LIFE AND TRUST COMPANY,

OF PHILADELPHIA, PENN.

Attorney for the State of West Virginia, PATRICK F. DUFFY, Charleston.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
The am't of cash on hand or in the hands of agents or other persons	$ 17,640 46	
The real estate unincumbered is	582,078 05	
The bonds and stocks owned by the company	3,350,989 25	
The debts due the company, secured by mortgage or otherwise	4,771,278 38	
The debts due the company for premiums amount to	281,272 02	
All other securities amount to	124,065 78	
The losses adjusted and due are		$ 2,500 00
The losses adjusted and not due are		21.873 00
All other claims against the company are		7,148,354 63
Total	$9,127,323 94	$7,172,727 63
Gross amount of premiums for the year 1884		$ 787 35
Amount of tax thereon		15 75

(U. S. BRANCH) QUEEN INSURANCE COMPANY,

OF LIVERPOOL ENGLAND.

Attorney for the State of West Virginia, JOSEPH S. MILLER, Wheeling.

The amonnt of its capital stock is..... $9,700,000 00

The amount of its capital stock paid up is 8 73,169 75

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents or other persons	$ 167,395 85	
The real estate unincumbered	354,360 30	
The bonds and stocks owned by the company	1,205,301 09	
The debts due the company for premiums amount to	19,475 97	
All other securities amount to	13,886 76	
To unearned premiums		$ 872,642 28
The losses adjusted and due are		
The losses adjusted and not due are		122,070 20
The losses unadjusted are		
The losses in suspense waiting for further proof are		30,421 89
All other claims against the company are		3,273 34
Total	$1,760,319 97	$1,028,407 71
Gross amount of premiums for the year 1884		$ 2,434 53
Amount of tax thereon		48 69

READING FIRE INSURANCE AND TRUST COMPANY,

READING, PA.

Attorney for the State of West Virginia, HENRY S. WALKER, Charleston.

The amount of its capital stock is $300,000 00

The amount of its capital stock paid up is 250,000 00

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents or other persons	$ 13,562 45	
The real estate unincumbered	27,600 00	
The debts due the company, secured by mortgage or otherwise	243,456 22	
The debts due the company for premiums amount to	4,641 98	
All other securities amount to	120,978 47	
The losses adjusted and due are		$ 3,668 29
The losses unadjusted are		4,352 50
Total	$ 410,239 12	$ 8,020 79
Gross amount of premiums for the year 1884		$ 740 45
Amount of tax thereon		14 81

(U. S. BRANCH) ROYAL INSURANCE COMPANY,

OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is $10,000,000 00

The amount of its capital stock paid up is 1,447,725 00

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents or other persons	$ 361,099 76	
The real estate unincumbered is	1,500,404 43	
The bonds and stocks owned by the company	2,275,820 00	
The debts due the company for premiums amount to	253,553 97	
All other securities amount to	53,895 83	
The losses adjusted and due are		
The losses adjusted and not due are		$ 288,426 79
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are		2,172,756 26
Total	$4,444,773 99	$2,461,183 05
Gross amount of premiums for the year 1884		$ 5,782 74
Amount of tax thereon		115 65

(U. S. BRANCH) SCOTTISH UNION AND NATIONAL INSURANCE COMPANY,

OF EDINBURG, SCOTLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is $30,000,000 00

The amount of its capital stock paid up is 1,412,850 00

	Assets	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 151,976 79	
The bonds and stocks owned by the company	644,989 63	
The debts due the company, secured by mortgage or otherwise	314,000 00	
All other securities amount to	3,580 26	
The losses adjusted and not due are		$ 8,462 55
The losses unadjusted are		40,000 00
All other claims against the company are		9,400 86
Total	$1,114,546 68	$ 57,863 41
Gross amount of premiums for the year 1884		$ 897 84
Amount of Tax thereon		17 96

STANDARD FIRE INSURANCE COMPANY,

OF WELLSBURG, W. VA.

The amount of its capital stock is..... $100,000 00

The amount of its capital stock paid up is..... 15,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 2,637 03	
The bonds and stocks owned by the company	7,000 00	
The debts due the company, secured by mortgage or otherwise	5,612 39	
The debts due the company for premiums amount to	6,697 40	
All other securities amount to	310 30	
The losses unadjusted are		$374 00
Total	$22,257 12	$374 00

SOUTHERN OHIO MUTUAL BENEFIT ASSOCIATION,

OF DAYTON, OHIO.

(Incorporated in West Virginia.)

The amount of its capital stock is $1,000 0

The amount of its capital stock paid up is 100 00

	Assets	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$988 39	
The losses adjusted and not yet due are (assessments not yet made)		$4,000 00
Total	$988 39	$4,000 00

STANDARD LIFE AND ACCIDENT INSURANCE COMPANY,

OF DETROIT, MICH.

Attorney for the State of West Virginia, WM. C. HANDLAN, Wheeling.

The amount of its capital stock is $110,000 00

The amount of its capital stock paid up is 110,000 00

	Assets.	Liabilities
The amount of cash on hand and in the hands of agents or other persons	$ 6,887 19	
The debts due the company, secured by mortgage or otherwise	107,050 00	
The debts due the company for premiums amount to (net)	4,107 33	
All other Securities amount to (accrued interest and agents bal)	842 30	
The losses unadjusted are		$ 59 28
All other claims against the company are re-insurance reserve, $6,072 43, printing $160 00		6,232 43
Total	$ 118,886 82	$ 6,291 71

SPRINGFIELD FIRE AND MARINE INSURANCE COMPANY,

OF SPRINGFIELD, MASS.

Attorney for the State of West Virginia, J. M. DODDRIDGE, JR., Wheeling.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets	Liabilities.
The amount of cash on hand and in banks	$ 32,657 93	
The Real Estate unincumbered is	102,950 00	
The bonds and stocks owned by the company (market values)	1,792,700 00	
The debts due the company, secured by mortgage or otherwise	315,461 68	
The debts due the company for premiums amount to	179,000 00	
Bills receivable and all other property	95,765 80	
Collateral loans and interest due and accrued thereon	19,141 88	
Interest due and accrued on stocks not included in market value	24,833 00	
The losses adjusted and due are; The losses adjusted and not due are; The losses unadjusted are; The losses in suspense waiting for further proof are		$ 193,886 62
All other claims against the company are		26,850 00
Total unearned premiums		1,105,399 56
Total	$2,562,510 29	$1,326,136 18

TEUTONIA FIRE AND MARINE INSURANCE COMPANY,

OF DAYTON, OHIO.

Attorney for the State of West Virginia, W. S. FOOSE, Wheeling.

The amount of its capital stock is $100,000.00

The amount of its capital stock paid up is 100,000 00

	Assets	Liabilities.
The am't of cash on hand and in banks	$ 7,572 08	
The real estate unincumbered is	4,000 00	
The bonds and stocks owned by the company	165,355 00	
The debts due the company, secured by mortgage or otherwise	149,352 00	
The debts due the company for premiums amount to	9,462 25	
All other securities amount to	22 350 00	
All other claims against the company are		$ 1,719 93
Amount necessary to re-insure outstanding risks		50,590 03
Total	$ 354,491 33	$ 52,309 96
Gross amount of premiums for the year 1884		$ 1,262 50
Amount of tax thereon		25 25

THE MUTUAL LIFE INSURANCE COMPANY,

OF NEW YORK

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its Capital Stock is .....
The amount of its Capital Stock paid up is ..... } Mutual.

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents or other persons	$2,644,988 54	
The real estate unincumbered is	10,282,693 04	
The bonds and stocks owned by the company	34,522,822 00	
The debts due the company, secured by mortgage or otherwise	46,978,527 96	
The debts due the company for premiums amount to (less 20 per cent)	993,463 91	
Loans on collaterals	6,898,387 50	
Agents balances, &c	44,511 04	
Interest accrued	1,262,418 54	
To amount necessary to re-insure outstanding risks (estimated am't 4½ per cent)		90,337,168 00
The losses adjusted and due are		54,722 00
The losses adjusted and not due are		807,665 00
The losses unadjusted are		138,578 00
The losses in suspense waiting for further proof and resisted are		
All other claims against the company are		58,587 36
Total	103,627,812 53	91,396,720 36
Gross amount of premiums for the year 1884		$33,940 35
Amount of tax thereon		678 81

TRAVELERS' INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, E. P. CHANCELLOR, Parkersburg.

The amount of its capital stock is $600,000 00

The amount of its capital stock paid up is 600,000 00

	Assets.	Liabilities
The am't of cash on hand and in banks	$ 324,227 47	
The real estate unincumbered is	689,178 58	
The bonds and stocks owned by the company	2,489,759 00	
The debts due the company, secured by mortgage or otherwise	3,739,857 10	
The debts due the company for premiums amount to	140,434 15	
Interest on loans accrued and not yet due	98,489 03	
Loans on collateral security	344,511 50	
The losses adjusted and not due are		$ 34,577 33
The losses unadjusted are		137,100 00
The losses in suspense waiting for further proof are		62,900 00
All other claims against the company are		10,000 00
Reinsurance reserve		5,634,428 82
Total	$7,826,456 83	$5,879,006 15
Gross amount of premiums for the year 1884		$ 7,033 66
Amount of tax thereon		140 67

UNITED STATES LIFE INSURANCE COMPANY,

OF NEW YORK CITY.

Attorney for the State of West Virginia, WM. H. TRAVERS, Charlestown.

The amount of its capital stock is $440,000.00

The amount of its capital stock paid up is 440,000.00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents, banks or other persons	$ 259,544 17	
The real estate unincumbered is	95,000 00	
The bonds and stocks owned by the company	1,878,511 10	
The debts due the company, secured by mortgage or otherwise	2,416,381 76	
The debts due the company for premiums amount to	114,790 35	
All other securities amount to temporary loans, loans on polices, bills receivable, agents' balances and accrued interest	445,459 58	
The losses adjusted and not due are		$ 12,950 00
The losses unadjusted are		10,000 00
All other claims against the company are		4,435,486 75
Total	$5,209,686 96	$4,458,436 75
Gross amount of Premiums for the year 1884		$ 533 84
Amount of Tax thereon		10 65

UNION CENTRAL LIFE INSURANCE COMPANY,

OF CINCINNATI, OHIO.

Attorney for the State of West Virginia, J. H. BROWN, Charleston.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 79,409 72	
The real estate unincumbered is	165,850 00	
The bonds and stocks owned by the company	6,512 00	
The debts due the company, secured by mortgage or otherwise	1,884,161 85	
The debts due the company for premiums amount to	95,098 64	
All other securities amount to	86,823 67	
The endowments adjusted and due are		$ 2,000 00
The losses adjusted and not due are		7,638 00
The losses unadjusted are		10,000 00
The net present value of all outstanding policies computed according to the American experience table of mortality with 4½ per cent interest		1,830,721 62
All other claims against the company are commissions		20,523 16
Total	$2,317,855 88	$1,870,882 78

UNION MUTUAL LIFE INSURANCE COMPANY,

OF PORTLAND, MAINE.

Attorney for the State of West Virginia, P. F. DUFFY, Charleston.

The Amount of its capital stock is.. ..... $———

The Amount of its capital stock paid up is ..... ———

	Assets	Liabilities.
The am't of cash on hand in bank and in transit (since received)	$ 111,295 03	
The real estate unincumbered is	1,789,615 60	
The bonds and stocks owned by the company (market value)	1,846,041 31	
The debts due the company, secured by mortgage or otherwise	1,506,568 33	
The debts due the company for premiums amount to (less 20 per ct.)	94,073 94	
Premium notes on policies in force	737,590 00	
All other securities amount to	236,817 46	
The losses adjusted and not due are (death)		
The losses unadjusted are (endowments)		$ 125,215 65
The losses in suspense waiting for further proof are		
All other claims against the company are American experience reserve at 4½ per cent. interest		13,216 00
		5,451,735 85
Total	$6,322,001 67	$5,593,167 50

VALLEY MUTUAL LIFE ASSOCIATION OF VIRGINIA,

STAUNTON, VIRGINIA.

Attorney for the State of West Virginia, JOHN J. DAVIS, Clarksburg.

The amount of its Capital Stock is ..... } Mutual.
The amount of its Capital Stock paid up is ..... }

	Assets.	Liabilities.
The am't of cash on hand	$ 13,827 58	
The bonds and stocks owned by the company	18,000 00	
The debts due the company, secured by mortgage or otherwise	84,719 36	
All other securities amount to (property)	13,827 58	
Due members		$ 805 63
Due assessment account		6,785 73
Total	$ 130,525 74	$ 7,590 36
Amount of Tax paid into the State Treasury		$ 20 00

WESTERN ASSURANCE COMPANY,

OF TORONTO, CANADA.

Attorney for the State of West Virginia, F. REISTER, Wheeling.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is 400,000 00

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents or other persons	$ 278,401 02	
The bonds and stocks owned by the company	595,720 00	
The debts due the company for premiums amount to	5,310 32	
All other securities amount to	1,863 13	
The losses adjusted and due are The losses adjusted and not due are The losses unadjusted are. The losses in suspense and waiting for further proof are		$ 84,750 49
All other claims against the company are		13,380 07
Amount necessary to re-insure outstanding risks		470,453 47
Total	$ 881,294 47	$ 568,584 03
Gross amount of premiums for the year 1884		$ 2,454 15
Amount of tax thereon		49 08

WASHINGTON FIRE AND MARINE INSURANCE COMPANY,

OF BOSTON, MASS.

Attorney for the State of West Virginia, J. H. BRISTOR, Martinsburg.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
To am't of cash on hand and in the hands of agents or other persons	$140,654 67	
The bonds and stocks owned by the company	1,224,292 00	
The debts due the company, secured by mortgage or otherwise	100,500 00	
The debts due the company for premiums amount to	92,089 26	
All other securities amount to (accrued interest and Marine premium notes)	49,878 85	
The losses in suspense waiting for further proof are		$ 127,320 00
All other claims against the company are (re-insurance fund and all other demands)		424,532 69
Total	$1,607,414 78	$ 551,852 69
Gross amount of premiums for the year 1884		$2,848 02
Amount of tax thereon		56 96

WILLIAMSBURGH CITY FIRE INSURANCE COMPANY,

OF BROOKLYN, NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its Capital stock is $250,000 00

The amount of its capital stock paid up is 250,000 00

	Assets	Liabilities.
The am't of cash on hands and in the hands of agents or other persons	$ 80,217 54	
The real estate unincumbered is	448,225 86	
The bonds and stocks owned by the company	272,620 50	
The debts due the company, secured by mortgage and otherwise	291,000 00	
The debts due the company for premiums amount to	72,766 54	
All other securities amount to	26,350 05	
The losses adjusted and not due are		$6,907 82
The losses adjusted are		31,227 13
The losses in suspense waiting for further proof are		
All other claims against the company are		23,608 98
Total	$1,191,180 49	$ 61,743 93
Gross amount of premiums for the year 1884		$ 1,735 44
Amount of taxes thereon		34 71

INSURANCE DEPARTMENT.

1886.

STATEMENTS OF CONDITION

OF

INSURANCE COMPANIES

Transacting business in the State of West Virginia, during the year 1886, upon authority issued from Auditor's office.

ACCIDENT INSURANCE COMPANY OF NORTH AMERICA,

OF MONTREAL, CANADA.

Attorney for the State of West Virginia, R. J. A. BOREMAN, Parkersburg.

The amount of its capital stock is $500,000,00

The amount of its capital stock paid up 157,560.00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 20,724 70	
The bonds and stocks owned by the company	173,881 92	
The debts due the company for premiums amount to (not over 3 months due)	116,883 07	
All other securities amount to (furniture and fixtures and accrued interest)	4,235 53	
The losses in suspense waiting for further proof are ($25,000 less reinsurance $8,000)		$ 17,000 00
All other claims against the company are, including reserve for unearned premiums and cost of collecting outstanding premiums.		128,832 83
Total	$ 315,725 22	$ 145,832 83
Gross amount of premiums for the year 1885		$ 1,759 42
Amount of tax thereon		35 18

ETNA INSURANCE COMPANY

OF HARTFORD, CONN.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is ..... $ 4,000.000 00

The amount of its capital stock paid up is 4,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in bank	$ 941,086 65	
Amount of cash in the hands of agents and in transit	349,822 25	
The real estate unincumbered is	345,000 00	
The bonds and stocks owned by the company	7,563,862 20	
The debts due the company, secured by mortgage or otherwise	58,970 00	
All other securities amount to (accrued interest)	1,355 55	
The losses adjusted and not due are		$ 85,148 62
The losses unadjusted are		137,716 23
The losses in suspense waiting for further proof are		35,912 78
All other claims against the company are		57,929 83
Total	$9,260,096 65	$ 316,707 46
Gross amount of premiums for the year 1885		$ 7,266 32
Amount of Tax thereon		145 37

AGRICULTURAL INSURANCE COMPANY,

OF WATERTOWN, NEW YORK.

Attorney for the State of West Virginia, J. NEWTON THATCHER, Martinsburg.

The amount of its capital stock is ..... $ 500,000 00

The amount of its capital stock paid up is 500,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 192,777 82	
The real estate unincumbered is	147,812 48	
The bonds and stocks owned by the company	252,100 50	
The debts due the company, secured by mortgage or otherwise	959,548 94	
The debts due the company for premiums amount to	83,097 95	
All other securities amount to	197,460 28	
The losses adjusted and not due are		$ 12,475 86
The losses unadjusted are		26,778 00
The losses in suspense waiting for further proof are		20,302 00
All other claims against the company are		8,358 34
Total	$1,831,797 97	$ 67,914 20
Gross amount of premiums for the year 1885		$ 3,435 09
Amount of tax thereon		68 70

AMERICAN SURETY COMPANY

OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is ..... $ 500,000 00

The amount of its capital stock paid up is ..... $ 500,000.00

	Assets.	Liabilities
The amount of cash on hand and in the hands of agents and other persons	$ 32,258 87	
The bonds and stocks owned by the company	469,656 25	
The debts due the company, secured by mortgage or otherwise	20,781 25	
The debts due the company for premiums amount to	25,591 22	
All other securities amount to	3,971 83	
To amount of liabilities due or owing to banks or other creditors		3,600 00
The losses adjusted and not due are		542 71
The losses in suspense waiting for further proof are		7,03 74
All other claims against the company are less notes and mortgages taken on collateral		5,561 02
		2,038 07
Total	$552,220 42	16,736 47

AMERICAN FIRE INSURANCE COMPANY

OF PHILADELPHIA, PENN.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of capital stock is $500,000 00

The amount of its capital stock paid up is 400,000.00

	Assets	Liabilities
The amount of cash on hand and in the hands of agents and other persons	$ 113,856 57	
The real estatate unincumbered is	137,100 00	
The bonds and stocks owned by the company	1,203,781 48	
The debts due the company, secured by mortgage or otherwise	418 889 50	
The debts due the company for premiums amount to (less commission expense)	28,478 35	
All other securities amount to	16,326 16	
The losses adjusted and not due are.		
The losses unadjusted and not due are		
The losses unadjusted are		$ 103,340 54
The losses in suspense waiting for further proof are.		
All other claims against the company are		967,270 38
Total	$1,918,432 05	$1,070,610 92
Gross amount of premiums for the year 1885		5,348 56
Amount of tax thereon		106 97

BRITISH AMERICA ASSURANCE COMPANY,

OF TORONTO, CANADA.

Attorney for the State of West Virginia, R. J. A. BOREMAN, Parkersburg.

The amount of its capital stock is $500,000 00

The amount of its capital stock paid up is $500,000 00

	Assets.	Liabilitie
The am't of cash on hand and in the hands of agents or other persons	$ 67,456 87	
The bonds and stocks owned by the company	697,293 75	
The debts due the company for premiums amount to	37,693 34	
The losses adjusted and not due are		$ 23,364 29
The losses unadjusted are		30,915 14
The losses in suspense waiting for further proof are		13,017 68
All other claims against the company are (re-insurance fund)		368,517 81
Total	$ 892,443 96	$ 435,810 92
Gross amount of premiums for the year 1885		$ 2,976 64
Amount of tax thereon		59 53

CITIZENS' INSURANCE COMPANY,

OF PITTSBURGH, PENN.

Attorney for the State of West Virginia, JOSEPH EMSHEIMER, Wheeling.

The amount of its capital stock is $500,000.00

The amount of its capital stock paid up is 500,000.00

	Assets.	Liabilities.
To am't of cash on hand and in the hands of agents or other persons	$ 29,605 07	
The real estate unincumbered is	108,000 00	
The bonds and stocks owned by the company	66,125 00	
The debts due the company, secured by mortgage or otherwise	230,649 97	
The debts due the company for premiums amount to	23,341 54	
All other securities amount to	226,442 20	
The losses adjusted and not due are		$ 30,777 91
All other claims against the company are		500 00
Total	$ 684,163 78	$ 31,277 61
Gross amount of premiums for the year 1885		$ 1,122 97
Amount of tax thereon		22 46

CITIZENS' INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, A. HUNTER SMITH, Parkersburg.

The amount of its capital stock is $2,500,000 00

The amount of its capital stock paid up is 300,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 85,357 59	
The real estate unincumbered is	107,000 00	
The bonds and stocks owned by the company	613,400 00	
The debts due the company, secured by mortgage or otherwise	200,300 00	
The debts due the company for premiums amount to	72,179 70	
All other securities amount to	5,927 62	
The losses adjusted and due are		
The losses adjusted and not due are		$ 64,177 68
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are		5,495 74
Unearned premiums, less re-insurance		406,052 04
Due and accrued for rents, salaries, etc		1,500 00
Total	1,084,164 91	$ 477,225 46
Gross amount of premiums for the year 1885		$ 2,433 05
Amount of tax thereon		48 66

(U. S. BRANCH) CITY OF LONDON FIRE INSURANCE COMPANY, (LIMITED),

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amonnt of its capital stock is $10,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 5,089 20	
The bonds and stocks owned by the company	613,062 50	
The debts due the company for premiums amount to	72,114 21	
All other securities amount to	651 34	
To amount of liabilities due or owing to banks or other creditors		$ 10,082 11
The losses adjusted and not due are		24,766 37
The losses unadjusted are		24,617 00
All other claims against the company are (re-insurance reserve)		304,873 53
Total	$ 691,517 25	$ 364,339 01
Gross amount of premiums for the year 1885		$ 5,523 33
Amount of tax thereon		110 46

COOPER INSURANCE COMPANY,

OF DAYTON, OHIO.

Attorney for the State of West Virginia, S. W. FOOSE, Wheeling.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is 100.000 00

	Assets.	Liabilities.
The am't of cash on hand, in the hands of agents or other persons	$ 20,588 33	
The real estate unincumbered is	353 93	
The bonds and stocks owned by the company	105,150 00	
The debts due the company, secured by mortgage or otherwise	53,102 67	
The debts due the company for premiums amount to	26,469 52	
All other securities amount to	75,161 40	
To amount of liabilities due or owing to banks or other creditors		$ 5,709 33
The Losses unadjusted are		15,837 60
Capital		100,000 00
Re-insurance reserve		89,241 94
Total	$ 280,825 85	$ 210,788 87
Gross amount of premiums for the year 1885		$ 1,297 20
Amount of tax thereon		25 94

(U. S. BRANCH) COMMERCIAL UNION ASSURANCE COMPANY (LIMITED),

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $12,500,000 00

The amount of its capital stock paid up is 1,250,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 352,719 38	
The real estate unincumbered is	224,675 60	
The bonds and stocks owned by the company	1,537,393 75	
The interest due and accrued	10,231 25	
The debts due the company for premiums amount to	280,678 76	
All other securities amount to	4,083 69	
The losses adjusted and due are		
The losses adjusted and not due are		
The losses unadjusted are		$ 144,857 66
The losses in suspense waiting for further proof are		
All other claims against the company are		33,632 11
Amount necessary to re-insure outstanding risks		1,311,743 83
Surplus beyond all liabilities		919,548 86
Total	$2,409,782 46	$2,409,782 46
Gross amount of premiums for the year 1885		$5,150 25
Amount of tax thereon		103 00

CONNECTICUT FIRE INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is..... 1,000,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 190,985 75	
The real estate unincumbered is	66,000 00	
The bonds and stocks owned by the company	1,195,964 00	
The debts due the company, secured by mortgage or otherwise	521,800 00	
The losses unadjusted are		$ 69,329 20
The losses in suspense waiting for further proof are		21,067 37
Total	$1,974,739 75	$ 90,396 57
Gross amount of premiums for the year 1885		$ 649 08
Amount of tax thereon		12 99

CONTINENTAL INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 229,432 34	
The real estate unincumbered is	674,500 00	
The bonds and stocks owned by the company	3,230,435 00	
The debts due the company, secured by mortgage or otherwise	348,610 00	
The debts due the company for premiums amount to	623,924 21	
All other securities amount to	70,577 44	
The losses adjusted and not due are		$ 117,998 73
The losses unadjusted are		321,082 09
The losses in suspense waiting for further proof are		31,415 00
All other claims against the company are		82,765 44
Total	$5,177,478 99	$ 553,171 26
Gross amount of premiums for the year 1885		$ 13,430 71
Amount of tax thereon		268 61

DAYTON LIFE ASSOCIATION,

OF DAYTON, OHIO.

Attorney for the State of West Virginia, W. S. LAIDLEY, Charleston.

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 4,774 90	
To amount of liabilities due or owing to banks or other creditors		$ 1,400 00
All other claims against the company are		6,137 05
Total	$ 4,774 90	$ 7,537 05
Amount of tax paid into the State Treasury		$ 20 00

EQUITABLE LIFE ASSURANCE SOCIETY OF THE UNITED STATES, AN INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, D. MAYER, Charleston.

The amount of its capital stock is ..... $ 100,000 00

The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The amount of cash on hand and deposited in banks and other depositories in the hands of agents or other persons	$4,878,078 81	
The real estate unincumbered is	12,616,067 92	
The bonds and stocks owned by the company	28,104,110 00	
The debts due the company, secured by mortgage or otherwise	16,588,332 91	
The debts due the company for premiums amount to (defered and not yet reported)	1,325,918 00	
All other securities amount to (loans on call, U. S. securities, etc.)	1,420,475 00	
Balance of agents accounts and commuted commissions	674,313 24	
Accrued interest and rents	614,611 62	
The losses adjusted and due are awaiting legal release		$ 92,750 00
The losses adjusted and not due are; The losses unadjusted are; The losses in suspense waiting for further proof are		239,890 00
All other claims against the company are unpaid dividends to policy holders		92,504 00
Matured endowments awaiting legal release		17,270 10
Under clause promising paid up insurance on lapsed policies		43,664 00
Valuation of policies, "Am. Experience" at 4½ per cent. interest		48,571,980 00
Total	66,221,907 50	49,058,058 10
Gross amount of premiums for the year 1885		$ 21,067 14
Amount of tax thereon		421 34

EQUITABLE ACCIDENT INSURANCE COMPANY

OF CINCINNATI, OHIO.

Attorney for the State of West Virginia, C. L. WILLIAMS, Parkersburg.

The amount of its capital stock is..... $100,000.00

The amount of its capital stock paid up is..... 100,000 00

	Assets	Liabilities.
The amount of cash on hand and in the hands of agents and other persons.....	6,489 46	
The bonds and stocks owned by the company.....	289,938 00	
The debts due the company for premiums amount to orders on paymaster.....	19,483 22	
The losses unadjusted are.....		161,560 00
The losses in suspense waiting for further proof are.....		2,155 35
All other claims against the company are.....		5,089 60
Total.....	$315,910 68	$168,804 95
Gross amount of premiums for the year 1885.....		759 50
Amount of tax thereon.....		15 19

FIRE ASSOCIATION AN INSURANCE COMPANY

OF PHILADELPHIA, PENN.

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is..... $500,000.00

The amount of its capital stock paid up is..... 500,000.00

	Asests	Liabilities
The amount of cash on hand and in the hands of agents or other persons.....	$ 319,924 40	
The real estate unincumbered is.....	70,800 00	
The bonds and stocks owned by the company.....	2,805,246 00	
The debts due the company, secured by mortgage or otherwise.....	1.007,560 94	
The debts due the company for loans on collateral.....	5,450 00	
All other securities amount to (interest due and accrued).....	41,582 73	
The losses adjusted and not due are.....		$ 62,150 81
The losses unadjusted are.....		57,193 92
The losses in suspense waiting for further proof are.....		42 144 28
All other claims against the company are (re-insurance fund).....		2,805,282 98
Total.....	$4,250,564 07	2,966,771 99
Gross amount of premiums for the year 1885.....		2,514 06
Amount of tax thereon.....		50 28

FIDELITY AND CASUALITY COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is $250,000 00

The amount of its capital stock paid up is..... 250,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the bank	$ 32,668 40	
The real estate unincumbered is	6,000 00	
The bonds and stocks owned by the company	352,461 00	
The debts due the company, secured by mortgage or otherwise	86,890 00	
The debts due the company for premiums amount to	90,588 81	
All other securities amount to	24,187 41	
The losses adjusted and not due are		
The losses unadjusted are		$ 36,947 16
The losses in suspense waiting for further proof are		
All other claims against the company are		22,817 18
Total	$ 592,795 62	$ 59,764 34
Gross amount of premiums for the year 1885		$ 1,186 56
Amount of tax thereon		23 73

FRANKLIN FIRE INSURANCE COMPANY,

OF PHILADELPHIA, PENN.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is..... $400,000 00

The amount of its capital stock paid up is..... 400,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 407,442 20	
The real estate unincumbered is	437 950 00	
The bonds and stocks owned by the company	1,166,396 00	
The debts due the company, secured by mortgage or otherwise	904,013 67	
The interest due and accrued	14,850 83	
All other securities amount to	199,200 00	
Interest due and accrued on collateral loans	403 27	
The cash dividends remaining to stockholders unpaid		$ 360 00
The losses adjusted and not due are		
The losses unadjusted are		37,774 22
The losses in suspense waiting for further proof are		
Amount reclaimable by insured on perpetual fire insurance policies		1,357,561 92
Amount necessary to re-insure outstanding risks		422,169 33
Total	$3,130,255 97	$1,817,865 47
Gross amount of premiums for the year 1885		$ 2,711 85
Amount of tax thereon		54 23

FRANKLIN INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its Capital stock is $100,000 00

The amount of its capital stock paid up is 50,000 00

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents or other persons	6,763 16	
The real estate unincumbered is	15,000 00	
The bonds and stocks owned by the company	10,400 00	
The debts due the company, secured by mortgage or otherwise	34,375 81	
The debts due the company for premiums amount to	8,896 61	
All other securities amount to	52,571 75	
The losses adjusted and not due are		1,196 10
The losses unadjusted are		6,049 34
All other claims against the company are		1,114 92
Total	128,007 33	8,360 36

FIRE AND MARINE INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	1,233 37	
The bonds and stocks owned by the company	106,200 00	
The debts due the company for premiums amount to	9,660 38	
All other securities amount to	10,764 66	
To amount of liabilities due or owing to banks or other creditors		2,000 00
The losses adjusted and due are		2,035 65
Total	127,828 76	4,035 65

GERMAN INSURANCE COMPANY

OF FREEPORT, ILLINOIS.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its Capital stock is..... $200,000 00

The amount of its Capital Stock paid up is..... $200,000 00

	Assets.	Liabilities.
The amount of cash on hand aud in the hands of agents or other persons	$ 269,555 92	
The real estate unincumbered is	21,460 97	
The bonds and stocks owned by the company	140,841 00	
The debts due the company, secured by mortgage or otherwise	886,399 60	
The debts due the company for premiums amount to	525,240 59	
To amount of liabilities due or owing to banks or other creditors		$ 28,651 53
The losses adjusted and due are.		
The losses adjusted and not due are.		75,867 00
The losses unadjusted are		
The losses in suspense waiting for further proof are.		
All other claims are		1,304,298 80
Total	$1,843,498 08	$1,408,817 33

GERMAN FIRE INSURANCE COMPANY

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its Capital Stock is..... $1,000,000 00

The amount of its Capital Stock paid up is..... $1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 177,412 60	
The real estate unincumbered is	538,454 08	
The bonds and stocks owned by the company	1,620,741 25	
The debts due the company, secured by mortgage or otherwise	94,500 00	
The debts due the company for premiums amount to	11,697 29	
The losses adjusted and due are		$ 65,424 41
The losses adjusted and not due are.		
The losses adjusted are		34,650 39
The losses in suspense are		41,939 47
All other claims against the company are (re-insurance)		822,904 84
Total	$2,442,805 22	$ 964,918 11
Gross amount of premiums for the year 1885		$ 2,523 15
Amount of tax thereon		50 46

GERMANIA LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, L. P. SALTERBACH, Wheeling.

The amount of its capital stock is $200,000 00

The amount of its capital stock paid up is 200,000 00

	Assets	Liabilities
The amount of cash on hand and in bank	$ 240,952 48	
The real estate unincumbered is	1,077,868 27	
The bonds and stocks owned by the company	3,928,392 25	
The debts due the company, secured by mortgage or otherwise	5,739,363 19	
The debts due company for premiums amount to	284,440 05	
All other securities amount to	214,369 67	
To amount of liabilities due policy holders		$ 53,136 72
The losses adjusted and due are		8,109 81
The losses adjusted and not due are		73,734 28
The losses unadjusted are		62.327 77
The losses in suspense waiting for further proof are		28,887 68
All other claims against the company are		9,766,198 40
Total	11,485,885 91	$9,992,394 66
Gross amounts of premiums for the year 1885		$ 5,861 19
Amount of tax thereon		117 22

GERMAN FIRE INSURANCE COMPANY,

OF WHEELING, W. VA.

The amount of its capital stock is ..... $ 100,000 00

The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 12,172 80	
The real estate unincumbered is	56,750 00	
The bonds and stocks owned by the company	78,390 98	
The debts due the company, secured by mortgage or otherwise	6,433 09	
The debts due the company for premiums amount to	2,153 08	
To amount of liabilities due or owing to banks or other creditors		$ 1,432 67
The losses adjusted and not due are		2,210 24
The losses unadjusted are		3,325 00
The losses in suspense waiting for further proof are		2,592 00
Capital		100,000 00
Reinsurance reserve		46,260 52
Total	$ 194,424 95	$ 155,820 43

GERMAN AMERICAN INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is ..... $ 1,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 145,940 07	
The bonds and stocks owned by the company	4,390,385 00	
The debts due the company for premiums amount to	164,202 67	
All other securities amount to	875 00	
The losses adjusted and due are		
The losses adjusted and not due are		$ 166,966 25
The losses adjusted are		
The Losses in suspense waiting for further proof are		
All other claims against the company are		28,935 71
Total	$4,701,402 74	$ 195,901 96
Gross amount of premiums for the year 1885		$ 1,802 96
Amount of tax thereon		36 05

GLOBE RESERVE MUTUAL LIFE INSURANCE COMPANY,

OF BALTIMORE, MD.

Attorney for the State of West Virginia, N. B. COLEMAN, Charleston.

	Assets.	Liabilities.
The am't of cash on hand	$ 7,020 05	
The debts due the company, secured by mortgage or otherwise	538 00	
Sundry Fixtures, &c	750 00	
Claims for benefits adjusted and Due beneficiary		$ 1,750 00
Total	$ 8,308 05	$ 1,750 00
Amount of Tax paid into the State Treasury		$ 20 00

(U. S. BRANCH) GUARDIAN FIRE AND LIFE INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is..... $10,000,000 00

The amonnt of its capital stock paid up is 5,000,000 00

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents and other persons	$ 306,189 50	
The bonds and stocks owned by the company	985,000 00	
The debts due the company for premiums amount to	35,884 52	
All other securities amount to (interest due and accrued)	8,000 00	
Re-insurance reserve		$ 437,391 79
The losses adjusted and not due are		30,934 55
The losses unadjusted are		
The losses in suspense waiting for further proof are		19,629 11
All other claims against the company are		10,059 98
Total	1,335,074 02	498,015 43
Gross amount of premiums for the year 1885		2,031 82
Amount of tax thereon		40 63

HARTFORD LIFE AND ANNUITY INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, P. F. DUFFY, Charleston.

The amont of its capital stock is..... $250,000 00

The amount of its capital stock paid up is 250,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 65,257 08	
The real estate unincumbered is	219,370 16	
The bonds and stocks owned by the company	200,156 00	
The debts due the company, secured by mortgage or otherwise	277,945 16	
All other securities amount to	645,000 46	
The losses unadjusted are		$ 125,526 00
The losses in suspense waiting for further proof are (reserve)		516,829 00
All other claims against the company are		417,055 38
Total	1,407,728 86	1,059,410 38
Gross amount of premiums for the year 1885		1,173 00
Amount of tax thereon		23 46

HARTFORD FIRE INSURANCE COMPANY

OF HARTFORD, CONN.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is $1,250,000.00

The amount of capital stock paid up is 1,250,000.00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents and other persons	$742,391 45	
The real estate unincumbered is	639,675 60	
The bonds and stocks owned by the company	2,163,769 75	
The debts due the company, secured by mortgage or otherwise	1,040,400 00	
Rents and accrued interest	24,105 12	
Loans on collateral security	135,000 00	
The losses adjusted and due are		$ 77,178 09
The losses adjusted and not due are		
The losses unadjusted are		138,693 55
The losses in suspense waiting for further proof are		
The losses resisted		69,997 19
All other claims against the company are		32,250 00
Total	$4,745,341 92	$318,118 83
Gross amount of premiums for the year 1885		288 96
Amount of taxes thereon		105 77

(U. S. BRANCH) HAMBURG BREMEN FIRE INSURANCE COMPANY

OF HAMBURG, GERMANY.

Attorney for the State of West Virginia, A. F. LANG, Parkersburg.

The amount of its capital stock is $1,500,000.00

The amount of its capital stock paid up is 300,000.00

	Assets.	Liabilities.
The amount of cash in various banks is	$ 71,141 31	
The bonds and stocks owned by the company	887,118 75	
The debts due the company for premiums amount to	42,334 36	
All other securities amount to (loan on mortgage)	23,000 00	
The losses adjusted and not due are		$ 2,910 00
The losses unadjusted are		39,522 00
The losses in suspense waiting for further proof are		15,850 00
All other claims against the company (re-insurance fund)		509,549 58
Total	1,023,594 42	567,831 58
Gross amount of premiums for the year 1885		2,552 83
Amount of tax thereon		51 06

HANOVER FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, A. F. LANG, Parkersburg.

The amount of its capital stock is..... 1,000,000 00

The amount of its capital stock paid us is 1,000,000 00

	Assets	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 100,392 80	
The bonds and stocks owned by the company	2,135,117 75	
The debts due the company, secured by mortgage or otherwise	109,250 00	
The debts due the company for premiums amount to	125,314 19	
All other securities amount to (interest due and accrued on stocks not included in market value)	8,586 67	
Interest accrued on bonds and mortgage loans	472 72	
The losses adjusted and due are The losses adjusted and not due are The losses unadjusted are The losses in suspense waiting for further proof are		$ 141,350 03
Amount reclaimed by the insured on perpetual fire insurance policies		890,312 28
All other demands against the company		1,820 55
Total	$2,479,134 73	$1,033,482 86
Gross amount of premiums for the year 1885		$4,817 43
Amount of tax thereon		96 34

HARTFORD STEAM BOILER INSPECTION AND INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, PATRICK F. DUFFY, Charleston.

The amount of its capital stock is $250,000 00

The amount of its capital stock paid up is..... 250,000 00

	Assets.	
The amount of cash on hand	$ 40,044 40	
The bonds and stocks owned by the company	281,301 00	
The debts due the company, secured by mortgage or otherwise	210,550 00	
The debts due the company for premiums amount to	41,193 56	
All other securities amount to (interest accrued)	10,095 17	
The loss unadjusted are		$ 2,502 17
All other claims against the company are		450 00
Total	$584,184 13	$2,952 17

HIBERNIA INSURANCE COMPANY,

OF NEW ORLEANS, LA.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is	$ 400,000 00
The amount of its capital stock paid up is	

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 20,974 69	
The real estate unincumbered is	164,700 00	
The bonds and stocks owned by the company	67,248 75	
The debts due the company, secured by mortgage or otherwise	100,703 95	
The debts due the company for premiums amount to	63,159 02	
All other securities amount to	56,113 01	
The losses adjusted and not due are		$ 3,000 00
The losses unadjusted are		4,643 17
All other claims against the company are		65,256 25
Total	472,969 42	72,899 42
Gross amount of premiums for the year 1885		4,977 02
Amount of tax thereon		99 54

HOME INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, K. S. BOREMAN, Parkersburg.

The amount of its capital stock is	$3,000,000 00
The amount of its capital stock paid up is	3,000,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 245,795 99	
The real estate unincumbered is	1,272,633 77	
The bonds and stocks owned by the company	4,623,940 00	
The debts due the company, secured by mortgage or otherwise	1,020,400 00	
The debts due the company for premiums amount to	190,806 94	
All other securities amount to	264,539 38	
The losses adjusted and due are		
The losses adjusted and not due are		
The losses unadjusted are		$ 373,483 98
The losses in suspense waiting for further proof are		
All other claims against the company are		5,000 00
Unearned premiums		3,011,637 00
Total	8,618,116 08	3,390,120 98
Gross amount of premiums for the year 1885		17,924 01
Amount of tax thereon		358 48

(U. S. BRANCH) IMPERIAL FIRE INSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is $8,000,000 00

The amount of its capital stock paid up is 3,500,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 114,748 94	
The real estate unincumbered is	412,259 50	
The bonds and stocks owned by the company	937,763 33	
The debts due the company for premiums amount to	114,582 95	
All other securities amount to (accured interest and rents)	10,636 37	
The losses adjusted and not due are		$ 4,260 00
The Losses unadjusted are		66,067 89
The losses in suspense waiting for further proof and contested are		35,956 54
All other claims against the company are unearned premiums and commissions due agents and brokers		650,544 78
Total	$1,589,991 29	$ 756,829 21
Gross amount of premiums for the year 1885		2,214 24
Amount of tax thereon		44 28

INTER-STATES LIFE ASSOCIATION,

OF STAUNTON, VIRGINIA.

Attorney for the State of West Virginia, HENRY S. WALKER, Charleston.

The amount of its capital stock is $10,000 00

The amount of its capital stock paid up is 5,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons.	$ 6,500 00	
Total	$ 6,500 00	Nothing.
Amount of tax paid into the State Treasury		$20 00

INSURANCE COMPANY OF NORTH AMERICA,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, J. L. STROEHLEIN, Wheeling.

The amount of its capital stock is 3,000,000 00

The amount of its capital stock paid up is 3,000,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$1,273,451 80	
The real estate unincumbered is	312,861 55	
The bonds and stocks owned by the company	5,051,918 00	
The debts due the company, secured by mortgage or otherwise	1,983,146 48	
The debts due the company for premiums amount to	145,804 63	
All other securities amount to	10,208 49	
The losses adjusted and due are		
The losses adjusted and not due are		
The losses unadjusted are		$ 371,060 61
The losses in suspense waiting for further proof are		
All other claims against the company are (except re-insurance)		31,166 46
Total	8,977,590 95	402,227 07
Gross amount of premiums for the year 1885		3,258 79
Amount of tax thereon		65 17

JEFFERSON INSURANCE COMPANY,

OF WHEELING, W. VA.

The amounts of its capital stock is $100,000 00

The amount of its capital stock paid up is 20,000 00

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents or other persons	$ 2,804 57	
The bonds and stocks owned by the company	7,000 00	
The debts due the company, secured by mortgage or otherwise	10,037 00	
The debts due the company for premiums amount to	6,735 00	
All other securities amount to	80,000 00	
The losses unadjusted are		$ 2,700 00
All other claims against the company are		94 00
Total	106,577 17	2,794 00

JOHN HANCOCK MUTUAL LIFE INSURANCE COMPANY,

OF BOSTON, MASS.

Attorney for the State of West Virginia, ALFRED CALDWELL, Wheeling.

The amount of its capital stock is .....
The amount of its capital stock paid up is .....

	Assets	Liabilities
The amount of cash on hand	$ 62,726 69	
The real estate unincumbered is	33,844 61	
The bonds and stock owned by the company	930,133 38	
The debts due the company, secured by mortgage or otherwise	1,452,806 08	
The debts due the company for premiums amount to	166,942 78	
All other securities amount to	105,267 37	
The losses adjusted and due are		$ 50 00
The endowments adjusted and not called for		1,133 00
The losses unadjusted are		16,938 00
The losses in suspense waiting for further proof are		34,807 01
All other claims against the company are		
Reserve for re-insurance, etc		2,442,148 00
Total	2,751,715 91	2,495,076 01
Gross amount of premiums for the year 1885		1,384 57
Amount of tax thereon		27 69

LANCASHIRE INSURANCE COMPANY,

OF MANCHESTER, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling

The amount of its capital stock is .....

The amount of its capital stock paid up is. .....

	Assets.	Liabilities.
The amount of cash on hand, in bank and in the hands of agents or other persons	$ 175,208 77	
The bonds and stocks owned by the company	1,338,019 25	
The losses adjusted and due are / The losses adjusted and not due are		$ 17,639 77
The losses unadjusted are		68,246 67
The losses in suspense waiting for further proof are		37,576 56
All other claims against the company are (re-insurance reserve)		711,563 06
Taxes and commissions		10,000 00
Total	1,513,228 02	845,026 06
Gross amount of premiums for the year 1885		3,612 98
Amount of tax thereon		72 25

LIFE INSURANCE COMPANY OF VIRGINIA,

OF RICHMOND, VIRGINIA.

Attorney for the State of West Virginia, CHAS. H. COLLIER, Wheeling.

The amount of its capital stock is ..... $ 208,700 00

The amount of its capital stock paid up is (practically) 208,700 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 39,174 39	
The real estate unincumbered is	12,065 11	
The bonds and stocks owned by the company	14,130 00	
The debts due the company, secured by mortgage or otherwise	424,047 89	
The debts due the company for premiums amount to	10,544 73	
All other securities amount to	14,343 57	
The losses adjusted and not due are		$ 14,090 00
All other claims against the company are (reserve)		285,858 13
Total	$ 514,305 69	299,858 13
Gross amount of premiums for the year 1885		3,264 86
Amount of tax thereon		65 30

(U. S. BRANCH] LION FIRE INSURANCE COMPANY

OF LONDON, ENGLAND.

Attorney for the State of West Virginia J. C. ALDERSON, Wheeling.

The amount of its capital stock is ..... $ 4,125,000 00

The amount of its capital stock paid up is ..... $ 560,069 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 121,377 19	
The bonds and stocks owned by the company	492,000 00	
The debts due the company, secured by mortgage or otherwise	139,350 00	
All other securities amount to	11,707 63	
The losses adjusted and not due are		$ 22,967 59
The losses unadjusted are		15,750 00
Total	$ 764,434 82	38,717 59
Gross amount of premiums for the year 1885		955 27
Amount of tax thereon		19 10

(U. S. BRANCH) LIVERPOOL AND LONDON AND GLOBE INSURANCE COMPANY

OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is ..... $

The amount of its capital stock paid up is .....

	Assets	Liabilities
The amount of cash on hand and in the hands of agents or other persons	$ 244,462 16	
The real estate unincumbered is	1,325,000 00	
The bonds and stocks owned by the company	2,274,466 25	
The debts due the company, secured by mortgage or otherwise	1 679,409 95	
The debts due the company for premiums amount to	353,455 33	
All other securities amount to	47,217 14	
The losses unadjusted are		$ 297,439 16
All other claims against the company		563,681 57
Unearned premiums		2,473,786 91
Total	5,924,010 83	3,334,907 64
Gross amount of premiums for the year 1885		$10,059 57
Amount of tax thereon		201 18

(U. S. BRANCH) LONDON AND LANCASHIRE FIRE INSURANCE COMPANY

OF LIVERPOOL, ENGLAND,

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is $9,260,000.00

The amount of its capital stock paid up is 926,000.00

	Assets	Liabilities.
The amount of cash on hand and in the hands of agents and other persons	$ 104,540 47	
The bonds and stocks owned by the company	1,248,663 00	
The debts due the company for premiums amount to	78,790 86	
All other seeurities amount to	471 83	
The losses adjusted and due are The losses adjusted and not due are The losses unadjusted are The losses in suspense waiting for further proof are		$ 48,233 72
All other claims against the company are		676,856 29
Total	$1,432,466 16	725,090 01
Gross amount of premiums for the year 1885		2,660 22
Amount of tax thereon		53 20

(U. S. BRANCH) LONDON ASSURANCE CORPORATION INSURANCE COMPANY, OF LONDON, ENGLAND.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is..... £896,550

The amount of its capital stock paid up is..... 448,275

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 92,316 06	
The bonds and stocks owned by the company	1,251,525 00	
The debts due the company for premiums amount to	68,639 76	
The losses adjusted and due are		
The losses adjusted and not due are		
The losses unadjusted are		$ 76,432 89
The losses in suspense waiting for further proof are		
All other claims against the company are		495,346 47
Total	1,412,480 82	571,779 36
Gross amount of premiums for the year 1885		2,696 46
Amount of taxes thereon		53 93

LOUISVILLE UNDERWRITER'S INSURANCE COMPANY, OF LOUISVILLE, KY.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is..... $ 300,000 00

The amount of its capital stock paid up is..... 300,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 95,379 70	
The real estate unincumbered is	20,013 32	
The bonds and stocks owned by the company	209,972 66	
The debts due the company secured by mortgage or otherwise	275,882 04	
The debts due the company for premiums amount to	59,156 17	
All other securities amount to	57,077 63	
The amount of liabilities due or owing to banks or other creditors		$ 63,000 00
The losses adjusted and not due are		24,871 02
The losses unadjusted are		10,702 00
The losses in suspense waiting for further proof are		8,535 06
All other claims against the company are		9,309 29
Total	717,481 52	111,417 31
Gross amount of premiums for the year 1885		1,613 31
Amount of tax thereon		32 26

MASSACHUSETTS BENEFIT ASSOCIATION INSURANCE COMPANY,

OF BOSTON, MASS.

Attorney for the State of West Virginia, J F. VINAL, Parkersburg.

The amount of its capital stock is.. .... $

The amount of its capital stock paid up is . . . .$

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 28,713 32	
The bonds and stocks owned by the company.	37,213 50	
The debts due the company, secured by mortgage or otherwise	20,250 00	
Assessments not yet due.....	112,059 00	
The losses adjusted and due are.....		$ 52,500 00
The losses adjusted and not due are		8,000 00
Losses reported for which no proofs have been received...		32,000 00
Total...	$ 198,235 82	$ 92,500 00
Amount of tax paid into the State Treasury		$ 20 00

MARYLAND LIFE INSURANCE COMPANY.

OF BALTIMORE, MD.

Attorney for the State of West Virginia, E. M. AISQUETH, Charleston.

The amount of its capital stock is . ...$ 100,000 00

The amount of its capital stock paid up is .. ..$ 100,000 00

	Assets.	Liabilities.
The amount of cash on hand . . ..|	$ 44,591 60	
The real estate unincumbered is	83,695 12	
The bonds and stocks owned by the company	918,039 00	
The debts due the company, secured by mortgage or otherwise	144 552 96	
The debts due the company for premiums amount to	48,950 99	
All other securities amount to	4,920 55	
The losses adjusted and due are...		$ 5,219 66
The legal reserve fund.....		924,044 00
The losses in suspense waiting for further proof are		5,000 00
All other claims against the company are...		7,531 17
Total	$1,250,762 00	$ 941,794 83
Gross amount of premiums for the year 1885.		1,502 09
Amount of tax thereon.		30 04

MERCANTILE INSURANCE COMPANY

OF CLEVELAND, OHIO.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is ..... $ 200,000 00

The amount of its capital stock paid up is 200,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 34,250 20	
The bonds and stocks owned by the company	157,210 00	
The debts due the company, secured by mortgage or otherwise	64,358 35	
The debts due the company for premiums amount to	8,280 21	
All other securities amount to	122,000 00	
The losses adjusted and not due are		$ 482 72
The losses unadjusted are		15,277 28
The losses in suspense waiting for further proof are		1,250 00
All other claims against the company are		2,070 98
Total	$ 386,098 77	$ 19,080 98
Gross amount of premiums for the year 1885		$ 663 40
Amount of tax thereon		13 26

MICHIGAN MUTUAL LIFE INSURANCE COMPANY,

OF DETROIT, MICHIGAN.

Attorney for the State of West Virginia, J. E. ROBINSON, Wheeling.

The amount of its capital stock is ..... $ 250,000 00

The amount of its capital stock paid up is 250,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 29,400 87	
The real estate unincumbered is	85,303 08	
The debts due the company, secured by mortgage or otherwise	1,145,024 99	
The debts due the company for premiums amount to	53,383 30	
All other securities amount to	224,391 45	
The losses adjusted and not due are		$ 10,236 30
All other claims against the company are (deposits by policy holders)		560 65
Amount necessary to re-insure outstanding risks		1,230,671 00
Total	1,537,503 69	1,241 467 95
Gross amount of premiums for the year 1885		5,577 31
Amount of tax thereon		111 54

MUTUAL BENEFIT LIFE INSURANCE COMPANY,

OF NEWARK, N. J.

Attorney for the State of West Virginia, P. ZANE, Wheeling.

The amount of its Capital stock is..... } Mutual.
The amount of its capital stock paid up is..... }

	Assets	Liabilities.
The am't of cash on hand and in banks	$1,003,857 75	
The real estate unincumbered is	1,945,037 09	
The bonds and stocks owned by the company (marked values)	11,191,849 57	
The debts due the company, secured by mortgage or otherwise	24,615,418 25	
The debts due the company for premiums amount to (net)	347,812 00	
All other securities amount to (interest due and accrued)	522,020 23	
The losses adjusted and not due are		
The losses unadjusted are		$ 228,728 43
The losses in suspense waiting for further proof are		
All other claims against the company are (including reserve actuaries 4 per cent)		36,242,396 65
Total	39,625,995 39	36,471,125 08
Gross amount of premiums for the year 1885		$ 6,082 10
Amount of tax thereon		121 64

MUTUAL RESERVE FUND LIFE ASSOCIATION,

OF NEW YORK.

Attorney for the State of West Virginia, G. B. CALDWELL, Wheeling.

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents or deposited in banks	$ 385,763 79	
The bonds owned by the company (U. S. 3 per cent cost value)	254,115 62	
The debts due the company for mortuary premiums called and in course of collection amount to	428,088 08	
All other assets amount to	10,187 69	
The losses adjusted and not due are		$ 129,250 00
The losses in process of adjustment		137,500 00
The losses resisted by the company		124,000 00
Total	$1,078,155 18	$ 390,750 00
The gross amount of premiums for the year 1885		$ 10,516 90
Amount of tax thereon		210 33

NATIONAL MUTUAL LIFE ASSOCIATION

OF WASHINGTON, D. C.

Attorney for the State of West Virginia, P. F. DUFFY, Charleston.

The amount of its capital stock is ..... $ 30,000 00

The amount of its capital stock paid up is ..... $ 3,000 00

	Assets.	Liabilities
The am't of cash on hand, in the hands of agents or other persons	$ 2,236 34	
The losses adjusted and due are		$ 2,250 00
Total	$ 2,236 34	$ 2,250 00
Amount of tax paid into the state treasury		$ 20 00

NATIONAL LIFE INSURANCE COMPANY

OF MONTPELIER, VERMONT.

Attorney for the State of West Virginia, R. J. A. BOREMAN, Parkersburg.

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 126,797 12	
The real estate unincumbered is	223,801 91	
The bonds and stocks owned by the company	1,648,645 29	
The debts due the company, secured by mortgage or otherwise	1,476,216 93	
The debts due the company for premiums including deferred premiums net amount to	55,197 47	
The losses adjusted and due are		$ 3,000 00
The losses unadjusted are		6,500 00
The losses in suspense waiting for further proof are		10,000 00
All other claims against the company are (including reserve)		2,795,565 00
Total	$3,530,658 72	$2,815,065 00
Gross amount of premiums for the year 1885		$ 674 07
Amount of tax thereon		13 48

NATIONAL LIFE AND MATURITY ASSOCIATION,

OF WASHINGTON, D. C.

Attorney for the State of West Virginia, HOWARD N. OGDEN, Fairmont

The amount of its capital stock is ..... $ 20,000 00

The amount of its capital stock paid up is..... 5,000.00

	Assets.	Liabilities
The amount of cash on hand and in the hands of agents and other persons	$ 14,196 29	
The bonds and stocks owned by the company (4 per cent. U. S. Bonds)	87,038 24	
The debts due the company, secured by mortgage or otherwise	24,400 00	
The losses in suspense waiting for further proof are		$ 70 00
Total.....	126,634 53	70 00

NEW ENGLAND MUTUAL ACCIDENT ASSOCIATION

OF BOSTON, MASS.

Attorney for the State of West Virginia, BOBERT WHITE, Wheeling.

The amount of capital stock is ..... } advanced by officers on account of expenses of organization..... $ 500 00
The amount of its capital stock paid up is .....

	Assets.	Liabilities
The amount of cash on hand and in the hands of agents and other persons	$ 1,090 97	
Cash invested in U. S Bonds (4 per cent. consuls).	5,579 38	
Advanced by officers as above		$ 500 00
Total.....	6,670 35	500 00
Amount of tax paid into the State treasury.....		20 00

NIAGARA FIRE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is $500,000 00

The amount of its capital stock paid up is 500,000 00

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents or other persons	$ 354,274 76	
The real estate unincumbered is	107,000 00	
The bonds and stocks owned by the company	1,531,220 00	
The debts due the company, secured by mortgage or otherwise	38,800 00	
The debts due the company otherwise secured are	49,655 38	
The losses adjusted and due are		
The losses adjusted and not due are		$ 170,169 75
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are inclusive of re-insurence fund		1,013,067 13
Total	$2,080,950 14	$1,183,236 88
Gross amount of premiums for the year 1885		$ 3,510 78
Amount of tax thereon		70 21

NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY,

OF BOSTON, MASS.

Attorney for the State of West Virginia, JOHN A. CAMPBELL, New Cumberland.

The amount of its capital stock is ..... $

The amount of its capital stock paid up is .....

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 800,057 02	
The real estate unincumbered is	1,329,892 85	
The bonds and stocks owned by the company (market value)	10,045,539 50	
The debts due the company, secured by mortgage or otherwise	2,546,448 00	
The debts due the company for premiums amount to	1,231,912 66	
All other assets amount to	1,892,696 62	
The losses endowments adjusted and due are		$ 189,447 00
The losses unadjusted are suspense account		5,355 00
The distributions unpaid		82,430 94
All other claims against the company are net present value of outstanding policies at 4 per cent		14,966,528 22
Total	17,846,546 65	15,238,761 16
Gross amount of premiums for the year 1885		15,506 69
Amount of tax thereon		310 13

NEW YORK LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, R. J. A. BOREMAN, Parkersburg.

The amount of its capital stock is ..... } Mutual.
The amount of its capital stock paid up is ..... }

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$2,042,542 60	
The real estate unincumbered is	6,855,532 63	
The bonds and stocks owned by the company	36,991,923 88	
The debts due the company, secured by mortgage or otherwise	18,159,500 00	
The debts due the company for premiums amount to (loans on existing policies	416,034 15	
All other securities amount to (temporary loans, defered premiums, premiums in transit, accrued interest and agents balances)	2,398,788 06	
To amount necessary to re-insure outstanding risks		52,825,129 00
The matured endowments (due and unpaid, claims not presented		41,854 06
The losses adjusted and not due are		144,424 00
The losses unadjusted are		218,423 12
The losses in suspense waiting for further proof are		30,000 00
All other claims against the company are (premiums paid in advance and annuities due and unpaid—not called for)		40,529 24
Total	66,864,321 32	53,300,359 42
Gross amount of premiums for the year 1885		$ 4,175 28
Amount of tax thereon		83 51

NORTHWESTERN MUTUAL LIFE INSURANCE COMPANY,

OF MILWAUKEE, WISCONSIN.

Attorney for the State of West Virginia, T. P. PHILLIPS, Wheeling.

The amount of its capital stock is ..... } Mutual.
The amount of its capital stock paid up is ..... }

	Assets.	Liabilities
The amount of cash on hand, in bank, and in transmission	$1,081,240 39	
The real estate unincumbered is	1,322,756 28	
The bonds and stocks owned by the company (market value)	650,787 86	
The loans on bond and mortgage	19,242,625 41	
The deferred and unpaid premiums	422,982 63	
All other securities amount to (accrued interest and rent, ledger account, and bills receivable	388,648 94	
Premium notes on policies in force	1,156,215 05	
To premiums paid in advance, accrued commissions and unpaid dividends (estimated)		$ 15,000 00
The reserve for paid up insurance claimable		94,206 71
The losses adjusted and not due are; The losses and endowments unadjusted are; The losses in suspense waiting for further proof are		220,070 92
Reserve for outstanding policies (actuaries 4 per cent.)		19,942,282 00
Total	24,265,256 56	20,271,659 63
Gross amount of premiums for the year 1885		$ 5,094 79
Amount of tax thereon		101 90

(U. S. BRANCH) NORTH BRITISH AND MERCANTILE INSURANCE COMPANY

OF LONDON AND EDINBURGH,

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is.....$

The amount of its capital stock paid up is.....

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 360,566 70	
The bonds and stocks owned by the company	3,028,646 06	
All other securities amount to interest due and accrued on stocks and bonds not included in market value	32,658 00	
To amount necessary to re-insure outstanding risks		$1,198,413 67
The losses adjusted and due are		35,646 30
The losses adjusted and not due are		11,993 76
The losses unadjusted are		66,825 44
The Losses in suspense waiting for further proof are		36,422 27
All other claims against the company are		56,150 39
Total	$3,421,870 76	$1,405,451 83
Gross amount of premiums for the year 1885		3,808 84
Amount of tax thereon		76 17

(U. S. BRANCH) NORWICH UNION FIRE INSURANCE COMPANY

NORWICH, ENGLAND,

Attorney for the State of West Virginia, W. F. PETERSON, Wheeling.

The amount of its capital stock is.....$1,500,000 00

The amount of its capital stock paid up is.....660,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 155,429 34	
The bonds and stocks owned by the company	971,947 50	
The interest due and accrued not included in market value	10,606 67	
The debts due the company for premiums amount to	19,603 79	
All other securities amount to re-insurance on losses paid	26 93	
The losses adjusted and due are; The losses adjusted and not due are; The losses unadjusted are; The losses in suspense waiting for further proof are		$82,780 51
All other claims against the company are		1,000 00
Re-insurance reserve		483,802 25
Total	$1,157,614 23	$567,582 76
Gross amount of premiums for the year 1885		1,982 10
Amount of tax thereon		39 64

(U. S. BRANCH) NORTHERN ASSURANCE COMPANY,

OF LONDON, ENGLAND.

Attorney for the State of West Virginia, JOSEPH EMSHEIMER, Wheeling.

The amount of its capital stock is $15,000,000 00

The amount of its capital stock paid up is 1,500,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 59,925 74	
The bonds and stocks owned by the company	1,184,733 37	
The debts due company for premiums amount to	94,881 45	
The losses adjusted and due are		
The losses adjusted and not due are		$ 75,866 02
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are		11,689 84
Unearned premiums		530,918 74
Total	$1,339,540 56	$ 618,474 60
Gross amounts of premiums for the year 1885		7,159 03
Amount of tax thereon		143 18

PENNSYLVANIA INSURANCE COMPANY,

OF PITTSBURG, PA.

Attorney for the State of West Virginia. HUGH STERLING.

The amount of its capital stock is ..... $ 200,000 00

The amount of its capital stock paid up is 200,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 17,833 16	
The real estate unincumbered is	49,200 00	
The bonds and stocks owned by the company	44,767 33	
The debts due the company, secured by mortgage or otherwise (including interest due and accrued	136,577 98	
The debts due the company for premiums amount to	10,639 91	
All other securities amount to (stocks, &c)	25,796 15	
The losses adjusted and not due are		$ 7,866 98
The losses unadjusted are		2,655 00
The losses in suspense waiting for further proof are (resisted)		955 88
All other claims against the company are (re-insurance fund, &c.		68,430 84
Total	284,814 53	79,908 70

PENNSYLVANIA MUTUAL LIFE INSURANCE COMPANY

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, T. P. PHILLIPS, Wheeling.

The amount of its capital stock is ..... $

The amount of its capital stock paid up is .....

	Assets.	Liabilities
The amount of cash on hand in banks and trust companies and in the hands of agents or other persons	$ 86,074 51	
The real estate unincumbered is	830,659 21	
The bonds and stocks owned by the company	5,539,579 00	
The debts due the company, secured by mortgage or otherwise	2,598,731 10	
The debts due the company for premiums amount to (prem. notes)	589,077 54	
All other securities amount to	237,705 33	
The loans on collateral, etc, are	510,704 52	
The losses adjusted and due are being resisted		$ 3,000 00
The losses adjusted and not due are		
The losses unadjusted are		66,710 07
The losses in suspense waiting for further proof are		
All other claims against the company are, including reserve at 4 cent		8,890,586 76
Total	10,392,531 21	8,960,296 83
Gross amount of premiums for the year 1885		30,960 38
Amount of tax thereon		619 20

PHENIX INSURANCE COMPANY

OF BROOKLYN, N. Y.,

Attorney for the State of West Virginia, J. L. STROEHLEIN, Wheeling.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 919,436 00	
The real estate unincumbered is	738,512 58	
The bonds and stocks owned by the company	2,593,106 10	
The debts due the company, secured by mortgage or otherwise	342,750 00	
The debts due the company for premiums amount to	200,915 90	
All other securities amount to	778,716,15	
Loans on collaterals per schedule D	50,450 00	
The re-insurance fund		2,845,048 84
The losses unadjusted are		316,255 63
The losses in suspense waiting for further proof are		28,218 00
All other claims against the company are		20,196 84
Total	4,923,886 73	3,209,719 31
Gross amount of premiums for the year 1885		3,325 48
Amount of tax thereon		66 50

PHŒNIX INSURARCE COMPANY

OF HARTFORD, CONNECTICUT.

Attorney for the State of West Virginia, Jos. EMSHEIMER, Wheeling.

The amount of its capital stock is ..... $ 200,000 00

The amount of its capital stock paid up is 200,000 00

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents or other persons	$ 513,478 03	
The real estate unincumbered is	168,255 31	
The bonds and stocks owned by the company	3,285,075 81	
The debts due the company, secured by mortgage or otherwise	407,880 00	
The loans on callateral	99,410 00	
All other securities amount to accrued interest and rents due January 1st, 1886	14,121 55	
The losses adjusted and due are		
The losses adjusted and not due are		$ 231,473 72
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are reserve for re-insurance		1,334,932 36
Total	$4,488,220 70	$1,566,406 08
Gross amount of premiums for the year 1885		6,941 49
Amount of tax thereon		138 83

PELICAN INSURANCE COMPANY

OF NEW ORLEANS, LA.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is ..... $ 3,000,000 00

The amount of its capital stock paid up is 72,142 59

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 25,935 97	
The furniture and office fixtures	2,584 58	
The interest due on mortgages and loans	1,500 84	
The debts due the company, secured by mortgage or otherwise	70,980 84	
The debts due the company for premiums amount to	45,047 42	
All other securities amount to stock notes due payable on demand 10 per cent. at a time after thirty days' notice	227,857 41	
The losses adjusted and due are		$ 15,101 70
The losses adjusted and not due are		
The losses unadjusted are		8,495 00
The losses in suspense and waiting for further proof are		15,586 55
All other claims against the company are interest dividends—120 40 per cent of unearned premiums		43,909 75
Total	$ 373,907 06	$ 83,093 00

PEOPLES' MUTUAL ACCIDENT ASSOCIATION INSURANCE COMPANY,

OF PITTSBURG, PA.,

Attorney for the State of West Virginia, JOHN L. SCHILLING, Wheeling.

The amount of its capital stock is..... $120,000 00

The amount of its capital stock paid up is..... $60,000 00

	Assets.	Liabilities.
The amount of cash on hand and in bank	$ 60,000 00	
Total	$ 60,000 00	Nothing.
Amount of tax paid into the State Treasury		20 00

PROVIDENCE WASHINGTON INSURANCE COMPANY,

OF PROVIDENCE, R. I.,

Attorney for the State of West Virginia, C. H. COLLIER, Wheeling.

The amount of its capital stock is $400,000.00

The amount of its capital stock paid up is..... 400,000.00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 130,454 60	
The bonds and stocks owned by the company	714,191 00	
The debts due the company for premiums amount to bills receivable for marine premiums	121,373 16	
The losses adjusted and due are / The losses adjusted and not due are		$ 2,162 19
The losses unadjusted are		59,855 94
The losses in suspense waiting for further proof are		5,450 00
All other claims against the company are re-insurance reserve.		388,238 04
Total	966,018 76	455,706 17
Gross amount of premiums for the year 1885		662 15
Amount of tax thereon		13 24

PROVIDENT LIFE AND TRUST COMPANY,

OF PHILADELPHIA, PA.

Attorney for the State of West Virginia, PATRICK F. DUFFY, Charleston.

The amount of its Capital stock is $1,000,000 00

The amount of its Capital Stock paid up is $1,000,000 00

	Assets.	Liabilities
The amount of cash on hand aud in the hands of agents or other persons	$ 77,716 10	
The real estate unincumbered is	597,332 00	
The bonds and stocks owned by the company	4,530,030 00	
The debts due the company, secured by mortgage or otherwise	4,816,992 71	
The debts due the company for premiums amount to	313,969 63	
All other securities amonnt to	136,162 50	
The losses adjusted and due are		$ 3,294 00
The losses adjusted and not due are		39,844 00
All other claims against the company are		8,179,949 49
Total	10,472,202 94	8,222,087 49
Gross amount of premiums for the year 1885		113 35
Amount of tax thereon		2 62

PROVIDENT SAVINGS' LIFE ASSURANCE SOCIETY,

OF NEW YORK.

Attorney for the State of West Virginia, JOHN F. CULBERTSON, Parkersburg.

The amount of its Capital Stock is $100,000 00

The amount of its Capital Stock paid up is $100,000 00

	Assets	Liabilities
The amount of cash in bank and in Trust Co. at interest	$ 34,538 29	
The real estate unincumbered is	26,822 46	
The bonds and stocks owned by the company	127,500 00	
The debts due the company, secured by mortgage or otherwise	20,500 00	
The debts due the company for premiums amount to	14,150 29	
All other securities amount to	2,000 00	
Total	225,511 04	.....

(U. S. BRANCH) QUEEN INSURANCE COMPANY,

OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is..... $ 9,700,000.00

The amount of its capital stock paid up is..... 873,169.75

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents and other persons.....	$ 240,431.20	
The real estate unincumbered is.....	357,928 92	
The bonds and stocks owned by the company.....	1,212,005.01	
The debts due the company for premiums amount to	16,506 30	
All other securities amount to.....	14,664.69	
The losses adjusted and due are..... } The losses adjusted and not due are..... }		$ 51,289.89
The losses unadjusted are.....		54,514.25
The losses in suspense waiting for further proof are.....		32,538.89
All other claims against the company are reserve for re-insurance.....		977,662.81
Total.....	1,841,536,12	1,116,005.84
Gross amount of premiums for the year 1885.....		2,345.23
Amount of tax thereon		46.90

READING FIRE INSURANCE COMPANY,

OF READING, PENN.

Attorney for the State of West Virginia, S. P. HILDRETH, Wheeling.

The amount of its capital stock is..... $300,000.00

The amount of its capital stock paid up is..... 250,000.00

	Asests.	Liabilities
The amount of cash on hand and in the hands of agents or other persons.....	$ 12,212 62	
The real estate unincumbered is.....	27,300.00	
The bonds and stocks owned by the company.....	103,232 06	
The debts due the company, secured by mortgage or otherwise	265,594.60	
The debts due the company for premiums amount to	5,011.50	
All other securities amount to.....	3,887.78	
The losses adjusted and not due are		$ 5,996.21
The losses unadjusted are		2,041.94
Total.....	417,238.56	8,038.15
Gross amount of premiums for the year 1885.....		1,645.62
Amount of tax thereon.....		32.91

(U. S. BRANCH) ROYAL INSURANCE COMPANY,

OF LIVERPOOL, ENGLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its capital stock is $10,000,000 00

The amount of its capital stock paid up 1,447,725 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 280,211 07	
The real estate unincumbered is	1,776,301 56	
The bonds and stocks owned by the company	2,315,058 00	
The debts due the company for premiums amount to	290,130 01	
All other securities amount to	3,097 77	
The losses adjusted and due are.		
The losses adjusted and not due are		$ 181,904 07
The losses unadjusted are		
The losses in suspense waiting for further proof are		
All other claims against the company are		2,186,524 09
Total	4,664,798 41	2,368,428 16
Gross amount of premiums for the year 1885		5,979 23
Amount of tax thereon		119 58

STANDARD FIRE INSURANCE COMPANY,

OF WELLSBURG, WEST VIRGINIA.

Attorney for the State of West Virginia, S. GEORGE, Wellsburg.

The amount of its capital stock is $100,000 00

The amount of its capital stock paid up is 20,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 3,225 70	
The bonds and stocks owned by the company	7,000 00	
The debts due the company, secured by mortgage or otherwise	11,350 00	
The debts due the company for premiums amount to	6,097 99	
All other securities amount to	80,310 30	
The Losses unadjusted are		$ 2,687 25
Total	107,983 99	2,687 25

STANDARD LIFE AND ACCIDENT INSURANCE COMPANY,

OF DETROIT, MICHIGAN.

Attorney for the State of West Virginia, WILLIAM C. HANDLAN, Wheeling

The amount of its capital stock is ..... $ 110,000 00

The amount of its capital stock paid up is 110,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 7,029 43	
The debts due the company, secured by mortgage or otherwise	114,400 00	
The debts due the company for premiums amount to	8,093 58	
All other securities amount to (interest)	759 43	
All other claims against the company are re-insurance reserve 50 per cent. of gross premiums		$ 22,002 77
Total	130,282 44	22,002 77
Gross amount of premiums for the year 1885		364 25
Amount of tax thereon		7 28

SPRINGFIELD FIRE AND MARINE INSURANCE COMPANY,

OF SPRINGFIELD, MASS.

Attorney for the State of West Virginia, J. M. DODDRIDGE, Wheeling.

The amount of its capital stock is $1,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$ 276,556 36	
The real estate unincumbered is	96,528 00	
The bonds and stocks owned by the company	1,884,064 00	
The debts due the company, secured by mortgage or otherwise	318,766 67	
The debts due the company for premiums amount to	194,302 73	
All other securities amount to	33,219 04	
The losses adjusted and not due are		$ 68,676 50
The losses unadjusted are		41,114 40
The losses in suspense waiting for further proof are		33,157 31
All other claims against the company are		25,363 50
Re-insurance fund		1,224,582 74
Total	2,803,436 80	1,392,894 45
Gross amount of premiums for the year 1885		770 46
Amount of tax thereon		15 40

SCOTTISH UNION AND NATIONAL INSURANCE COMPANY,

OF EDINBURGH, SCOTLAND.

Attorney for the State of West Virginia, J. V. L. RODGERS, Wheeling.

The amount of its Capital stock is ..... $ 30,000,000,00

The amount of its capital stock paid up is..... 1,412,855.00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 138,469 21	
The bonds and stocks owned by the company	649,668 38	
The debts due the company, secured by mortgage or otherwise	353,000.00	
All other securities amount to (interest since paid)	12,081.39	
The losses adjusted and not due are		$ 18,597 00
The losses unadjusted are		20,000.00
The losses in suspense waiting for further proof are		10,000 00
Total	1,153,218 98	48,597.00
Gross amount of premiums for the year 1885		1,125 34
Amount of tax thereon		22.50

ST. PAUL FIRE AND MARINE INSURANCE COMPANY,

OF ST. PAUL, MINN.

Attorney for the State of West Virginia, S. L. HILDRETH, Wheeling.

The amount of its capital stock is $1,000,000.00

The amount of its capital stock paid up is 500,000.00

	Assets	Liabilities
The am't of cash on hand and in banks	$ 80,555 42	
The real estate unincumbered is	101,264.56	
The bonds and stocks owned by the company	512,615.96	
The debts due the company, secured by mortgage or otherwise	207,866 72	
The debts due the company for premiums amount to	68,795 56	
All other securities amount to	290,731.11	
The losses adjusted and not due are		$ 9,174.10
The losses unadjusted are } The losses in suspense waiting for further proof are }		34,749 50
All other claims against the company are (re-insurance reserve)		425,993.87
Total	1,261,829.33	469,917.47

S. O. MUTUAL BENEFIT ASSOCIATION INSURANCE COMPANY,

OF DAYTON, OHIO.

Attorney for the State of West Virginia, W. S. LAIDLEY, Charleston.

The amount of its capital stock is	$1,000 00
The amount of its capital stock paid up is	100 00

	Assets.
The am't of cash on hand and in the hands of agents or other persons	$ 569 79
Total	569 79
Amount paid into State Treasury	20 00

TEUTONIA FIRE AND MARINE INSURANCE COMPANY,

OF DAYTON, OHIO.

Attorney for the State of West Virginia, W. S. FOOSE, Wheeling.

The amount of its capital stock is	$ 100,000 00
The amount of its capital stock paid up is	100,000 00

	Assets.	Liabilities.
The amount of cash on hand is	$ 12,597 29	
The real estate unincumbered is	400 00	
The bonds and stocks owned by the company	149,460 00	
The debts due the company, secured by mortgage or otherwise	175,691 00	
The debts due the company for premiums amount to	10,798 71	
All other securities amount to	19,400 00	
All other claims against the company are		$ 1,764 32
Re-insurance fund		56,444 00
Total	368,347 00	58,208 32
Gross amount of premiums for the year 1885		1,337 86
Amount of tax thereon		26 75

THE MUTUAL LIFE INSURANCE COMPANY,

OF NEW YORK.

Attorney for the State of West Virginia, H. H. Moss, Parkersburg.

The amount of its capital stock is... } Mutual.
The amount of its capital stock paid up is... }

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents or other persons	$2,619,643 21	
The real estate unincumbered is	10,992,720 45	
The bonds and stocks owned by the company	39,366,104 00	
The debts due the company, secured by mortgage or otherwise	53,085,430 16	
The debts due the company for premiums less 20 per cent amount to	1,150,551 64	
All other securities amount to	189,550 29	
Accrued interest	1,217,329 85	
To amount reserve fund, American table, 4½ per cent		94,060,012 00
The losses adjusted and due are		54,800 00
The losses adjusted and not due are. } The losses unadjusted are. }		820,426 00
The losses in suspense waiting for further proof are		92,752 00
All other claims against the company are		91,730 73
Total	108,621,329 60	95,120,720 73
Gross amount of premiums for the year 1885		35,735 33
Amount of tax thereon		714 70

TRAVELERS INSURANCE COMPANY,

OF HARTFORD, CONN.

Attorney for the State of West Virginia, E. P. CHANCELLOR, Parkersburg.

The amount of its capital stock is $6,000,000 00

The amount of its capital stock paid up is 6,000,000 00

	Assets.	Liabilities.
The am't of cash on hand and in bank	$ 738,690 07	
The real estate unincumbered is	737,812 37	
The bonds and stocks owned by the company	2,959,359 13	
The debts due the company, secured by mortgage or otherwise	3,386,142 23	
The debts due the company for premiums amount to	154,902 86	
All other securities amount to (interest on loans accrued but not yet due	94,324 80	
Loans on collateral security, schedules C and D	345,806 75	
The losses adjusted and not due are		$ 3,123 33
The losses unadjusted are		133,907 67
The losses in suspense waiting for further proof are		57,200 00
All other claims against the company are		10,000 00
Re-insurance reserve		6,116,968 35
Total	8,417,038 21	6,321,199 35
Gross amount of premiums for the year 1885		8,458 53
Amount of tax thereon		169 17

UNION INSURANCE COMPANY

OF SAN FRANCISCO, CAL.

Attorney for the State of West Virginia, PATRICK F. DUFFY, Charleston.

The amount of its capital stock is $750,000 00

The amount of its capital stock paid up is 750,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 63,289 19	
The real estate unincumbered is	110,000 00	
The bonds and stocks owned by the company	672,000 00	
The debts due the company, secured by mortgage or otherwise	238,699 47	
The debts due the company for premiums amount to	40,775 50	
All other securities amount to (accrued interest)	1,200 00	
The losses adjusted and due are		$ 8,026 29
The loses adjusted and not due are		16,494 00
The losses unadjusted are		4,000 00
The losses in suspense waiting for further proof are		2,828 23
All other claims against the company are		226,891 57
Re-insurance fund		
Total	1,125,964 16	258,240 09

UNITED STATES LIFE INSURANCE COMPANY

OF NEW YORK.

Attorney for the State of West Virginia, R. C. MCCULLOUGH, Huntington.

The amount of its capital stock is ..... $ 440,000.00

The amount of its capital stock paid up is ..... $ 440,000.00

	ASSETS.	LIABILITIES
The amount of cash on hand and in the hands of agents and other persons	$ 105,913 48	
The real estate unincumbered is	80,500 00	
The bonds and stocks owned by the company	2,460,451 06	
The debts due the company, secured by mortgage or otherwise	2,355,208 23	
The debts due the company for premiums amount to	117,263 74	
All other securities amount to	354,087 85	
The losses adjusted and not due are		$ 26,242 86
All other claims against the company are		4,499,972 01
Total	5,473,424 36	4,526,214 87
Gross amount of premiums for the year 1885		1,005 90
Amount of tax thereon		20 12

UNION CENTRAL LIFE INSURANCE COMPANY

OF CINCINNATI, OHIO.

Attorney for the State of West Virginia, Judge J. H. BROWN, Charleston.

The amount of its capital stock is ..... $ 100,000 00

The amount of its capital stock paid up is 100,000 00

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 48,905,59	
The real estate unincumbered is (market value)	161,650 00	
The bonds and stocks owned by the company (market value)	12,986 00	
The debts due the company, secured by mortgage or otherwise	1,933,565 54	
The debts due the company for premiums amount to	129,658 67	
All other securities amount to	445,139 35	
The matured endowments adjusted and due are		$ 2,000 00
The losses adjusted and not due are		23,578 00
The losses unadjusted are		10,000 00
All other claims against the company are		163,188 35
The re-insurance reserve computed with 4½ per cent. interest		2,044,327 00
Total	$2,731,905 15	$2,243,093 35
Gross amount of premiums for the year 1885		1,834 42
Amount of tax thereon		36 68

UNITED STATES MUTUAL ACCIDENT ASSOCIATION,

OF NEW YORK.

Attorney for the State of West Virginia A. HUNTER SMITH, Parkersburg.

The amount of its capital stock is ..... $

The amount of its capital stock paid up is ..... $

	Assets.	Liabilities.
The amount of cash on hand and in the hands of agents or other persons	$ 39,116 21	
Annual dues and assessments in process of collection not yet expired	46,279 00	
Interest on bank deposits accrued not collected	470 90	
Furniture, fixtures, stationery, &c	14,421 23	
Losses adjusted and not due are		$ 51,191 03
Deposits by members to pay future assessments		20,798 08
Miscellaneous bills not due or presented (Estimated at)		7,500 00
Total	$94,287 34	79,489 11
Amount of tax paid into the State Treasury		20 00

UNION MUTUAL LIFE INSURANCE COMPANY,

OF PORTLAND, MAINE.

Attorney for the State of West Virginia, P. F. DUFFY, Charleston.

	Assets.	Liabilities.
The amount of cash on hand and in bank	$ 96,485 16	
The real estate unincumbered is	2,020,199 67	
The bonds and stocks owned by the company (marked value)	2,040,108 53	
The debts due the company, secured by mortgage or otherwise	1,128,257 53	
The debts due the company for premiums amount to	98,345 21	
All other securities amount to	83,557 86	
Premium notes on policies in force	668,166 00	
The losses adjusted and due are		
The losses adjusted and not due are		$ 60,201 85
The losses unadjusted are		12,644 95
The losses in suspense waiting for further proof are		
All other claims against the company are including reserve at 4½ per cent interest American experience estimated		5,343,541 94
Total	6,119,547 15	5,416,388 74
Gross amount of premiums for the year 1885		49 66
Amount of tax thereon		99

VALLEY MUTUAL LIFE ASSOCIATION,

OF STAUNTON, VIRGINIA.

Attorney for the State of West Virginia, J. J. DAVIS, Clarksburg.

	Assets.	Liabilities.
Total	$ 118,341 13	$ 113,116 37
Amount of tax paid into the State Treasury		20 00

WASHINGTON FIRE AND MARINE INSURANCE COMPANY,

OF BOSTON, MASS.

Attorney for the State of West Virginia, J. H. BRISTON, Martinsburg.

The amount of its capital stock is... $ 1,000,000 00

The amount of its capital stock paid up is 1,000,000 00

	Assets.	Liabilities.
The am't of cash on hand and in the hands of agents and other persons	$ 118,333 90	
The bonds and stocks owned by the company	1,423,015 00	
The debts due the company, secured by mortgage or otherwise	94,500 00	
The debts due the company for premiums amount to	169,179 26	
All other securities amount to (accrued interest)	5,245 00	
The losses unadjusted are		$ 107,060 00
All other claims against the company are		493,607 24
Total	1,810,273 16	600,667 24
Gross amount of premiums for the year 1885		2,017 72
Amount of tax thereon		40 35

WESTON ASSURANCE COMPANY,

OF TORONTO, CANADA.

Attorney for the State of West Virginia, J. EMSHEIMER, Wheeling.

The amont of its capital stock is $800,000 00

The amount of its capital stock paid up is. 400,000 00

	Assets.	Liabilities
The am't of cash on hand and in the hands of agents or other persons	$ 218,729 96	
The bonds and stocks owned by the company	603,232 50	
The debts due the company, secured by mortgage or otherwise (bills receivable)	15,062 51	
The debts due the company for premiums amount to	82,874 62	
All other securities amount to	19,859 23	
The losses adjusted and due are		
The losses adjusted and not due are		
The losses unadjusted are		$ 65,435 28
The losses in suspense waiting for further proof are		
All other claims against the company are		19,474 92
Total	939,758 82	84,910 20
Gross amount of premiums for the year 1885		1,029 03
Amount of tax thereon		20 58

WILLIAMSBURGH CITY FIRE INSURANCE COMPANY,

OF BROOKLYN, N. Y.

Attorney for the State of West Virginia, J. C. ALDERSON, Wheeling.

The amount of its capital stock is..... $ 250,000.00

The amount of its capital stock paid up is..... 250,000.00

	Assets.	Libilities.
The am't of cash on hand and in the hands of agents or other persons	$ 35,726.32	
The real estate unincumbered is	551,673.95	
The bonds and stocks owned by the company	275,597.00	
The debts due the company, secured by mortgage or otherwise	272,900.00	
The debts due the company for premiums amount to	56,529.24	
All other securities amount to	26,381.85	
The losses adjusted and not due are		$ 7,310.25
The losses unadjusted are		22,361.87
The losses in suspense waiting for further proof are		7,650.00
All other claims against the company are		20,487.98
Total	1,218,808.36	58,310.10
The gross amount of premiums for the year 1885		1,461.93
Amount of tax thereon		29.23